

Section 14

Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the Federal Government. The fiscal data cover the essential apparatus of public financing, namely appropriations, taxes, receipts, expenditures, and debt. The personnel data relate to civil staffing and payrolls for the different public functions and agencies, certain employee characteristics, and civil service status.

Principal sources of the fiscal data are *The Budget of the United States Government* published annually by the Bureau of the Budget and the Treasury Department's annual *Combined Statement of Receipts, Expenditures and Balances*, an abstract of the Treasury books relating to all of the receipt and appropriation accounts which report disbursements under the appropriations made by the Congress. The *Annual Report of the Secretary of the Treasury* is a convenient summary of yearly data relating to somewhat broader fields.

The day-to-day cash operations of the Federal Government clearing through the accounts of the Treasurer of the United States are reported in the *Daily Statement of the United States Treasury*. In the issue for the last day of the month the *Statement* contains information as to the public debt receipts and expenditures for the month and the outstanding public debt as of that day.

Receipts and expenditures of the Government classified as to budgetary and non-budgetary transactions and showing the budget surplus or deficit appear in the *Monthly Statement of Receipts and Expenditures of the United States Government*. The monthly *Treasury Bulletin* contains analytical material on fiscal operations and related Treasury activities. Another special aspect of Federal finances is presented in the Treasury Department's monthly *Circulation Statement of United States Money*.

Tax data are compiled by the Internal Revenue Service of the Treasury Department. The *Annual Report of the Commissioner of Internal Revenue* gives a detailed account of tax collections by kind of tax and geographic area. The agency's annual *Statistics of Income* reports present data from individual and corporate income tax returns. Biennial *Statistics of Income* publications present data from fiduciary income tax, estate tax, and gift tax returns.

Federal employment figures are compiled primarily by the Civil Service Commission. The figures are issued by that agency in its regular *Annual Report* and its *Monthly Report on Employment*. The Commission also publishes an annual report on the pay of Federal employees entitled *Pay Structure of the Federal Civil Service*. Data on Federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review*.

Treasury receipts and expenditures.—All receipts of the Government, with a few exceptions, are deposited to the credit of the Treasurer of the United States, irrespective of their ultimate disposition or availability for expenditure. The Treasury Department currently uses two bases for the reporting of receipts: (1) Latest available reports of deposits in government depositaries in the general account of the Treasurer of the United States; and (2) collections as reported by government collecting agencies.

Note.—This section presents data for the most recent year or period available on April 17, 1958, when the material was organized and sent to the printer. In some instances more recent data were added later.

Receipts on the first basis are presented in the *Daily Statement of the United States Treasury*, the purpose of which is to report receipts as promptly as possible. Receipts on a collection basis (taxes, customs duties, trust receipts, receipts of certain government corporations and public enterprises) and miscellaneous budget receipts which are on the basis of the latest reports of deposits in government depositaries are presented in the *Monthly Statement of Receipts and Expenditures of the United States Government*. The *Monthly Statement* also includes deposits or collections in cash accounts of Government agencies held outside the Treasury as well as those in the general account of the Treasurer of the United States. The final statement issued after the close of the fiscal year is held open until all reports have been received covering deposits or collections for that year.

Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress. The Treasury Department reports Government expenditures on two bases: (1) Checks paid or withdrawals affecting the account of the Treasurer of the United States; and (2) checks issued and cash payments made by disbursing officers. Transactions of the first type are reported in the *Daily Statement* referred to above; items representing interfund or intragovernmental payments are not included. Expenditures of the second type are presented in the *Monthly Statement*, mentioned above, and in the annual *Combined Statement of Receipts, Expenditures and Balances*, also cited earlier. These monthly and annual reports include payments from cash accounts of Government agencies held outside the Treasury as well as those from the general account of the Treasurer of the United States.

Treasury budget and nonbudget accounts.—All receipts of the Government are recorded by the Treasury in accounts classified generally according to the source and according to whether or not the receipts are earmarked in some degree for expenditure. Disbursements of the Government are similarly classified by accounts reflecting various types of authorizations or conditions under which they may be expended.

Budget accounts include: General fund receipts available for financing the general Government operations to the extent appropriations are made by the Congress (sources of general receipts are income, excise, and employment taxes, customs duties, etc.); special fund receipts (earmarked moneys) received subject to special legal authorizations which may be expended only for the particular purpose specified (examples are the Mineral Leasing Act and the National Forest Fund); expenditure (appropriation) accounts which record the amounts authorized by the Congress and expenditures therefrom, for the general support of the Government; revolving and management fund accounts which record funds authorized by specific provisions of law to finance without further action by the Congress a continuing cycle of operations, with receipts derived from such operations, and to facilitate accounting for and administration of intragovernmental operations.

Nonbudget accounts include: Trust accounts which record the receipt and expenditure of moneys held in trust by the Government for the benefit of individuals or classes of individuals, such moneys being expended only in accordance with the terms of a trust agreement or statute (examples are Civil Service Retirement Fund, Old-Age and Survivors Insurance Trust Fund, the Highway Trust Fund, etc.); deposit fund accounts which record receipts either held in suspense temporarily and later refunded or transferred to another Government account, or held by the Government as banker or agent and paid out at the owners' direction (example is account for the accumulation of taxes withheld from employees' salaries). Funds in nonbudget accounts have no effect on the budget surplus or deficit.

Public and private debt.—These data appear annually in the May issue of the monthly *Survey of Current Business* of the Department of Commerce. Net public and private debt outstanding is a comprehensive aggregate of indebtedness of borrowers after elimination of certain duplicating governmental and corporate debt. This meas-

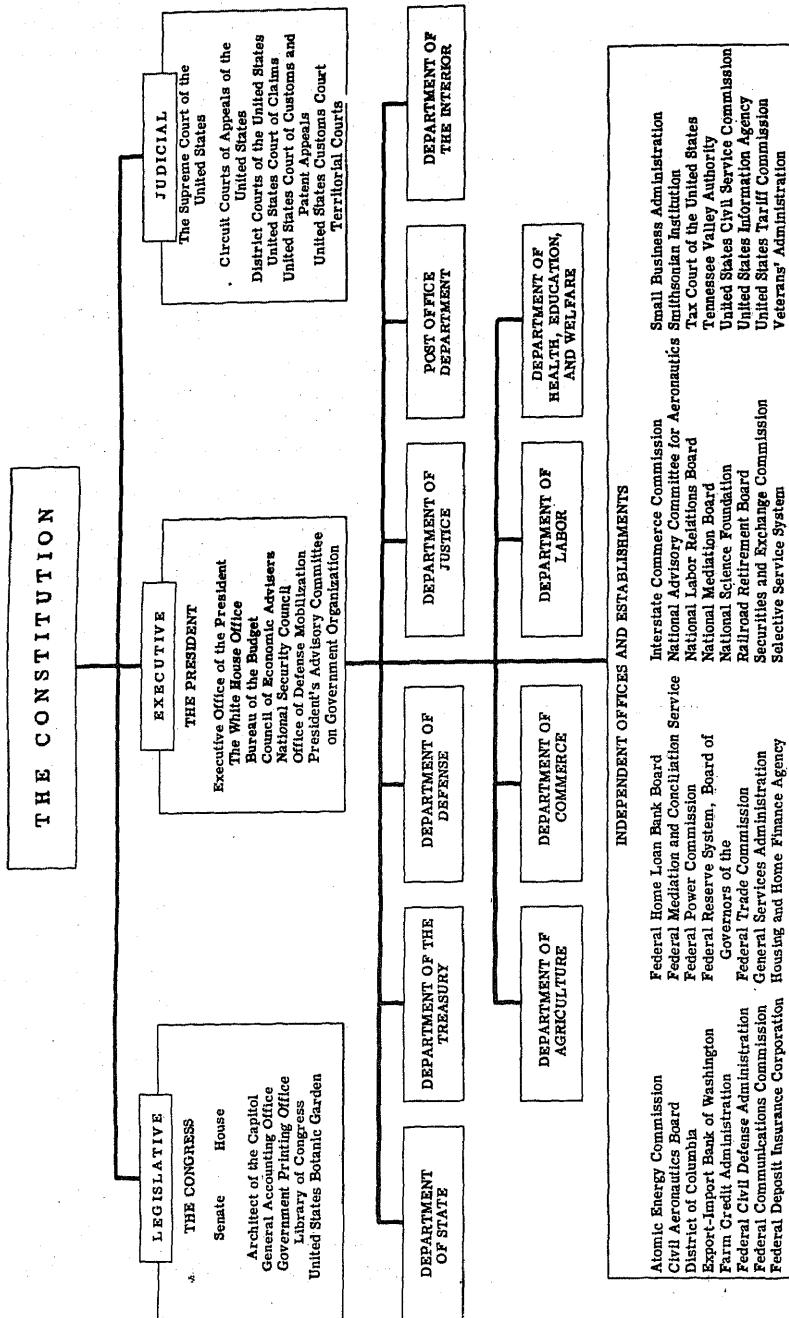
ure of indebtedness provides a more significant indication of trends in debt structure than does gross debt, since effects of nominal changes in financial practices and organization are largely removed. To obtain net figures, gross or total debt is adjusted for specific types of duplications pertaining to the following: (1) Federal Government and its corporations and agencies generally; (2) State and local governments; and (3) within the corporate area, those affiliated but legally distinct corporations which operate under a single management. In the noncorporate private area, data are gross throughout with no adjustments for duplications.

Employment and payrolls.—Employment data are collected from all departments and agencies of the Federal Government by the Civil Service Commission. The Commission does not collect personnel statistics from the District of Columbia Government. Employment figures represent the number of persons who occupied civilian positions on the last day of the calendar month shown and who are paid for personal services rendered for the Federal Government, regardless of the nature of appointment or method of payment. Intermittent workers are counted if they performed any service during the report month. Employment totals exclude persons serving without compensation, persons on leave without pay for scheduled periods longer than 30 days, persons in leave status after reduction-in-force, and persons hired informally "on the spot" without formal appointment procedures to cope with fire, flood, or other extreme emergencies.

Federal payrolls include all payments for personal services rendered during the calendar month and payments for accumulated annual leave of employees who separate from the service. Since most Federal employees are paid on a biweekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap consecutive months. Monthly payroll totals fluctuate in amount because the number of work days in each month varies from 20 to 23 days. Holidays may be disregarded since Federal employees are paid for the eight national holidays on which they do not work.

Historical statistics.—Tabular headnotes (as "See also *Historical Statistics, 1789-1945*, series P 89-98") provide cross-references, where applicable, to *Historical Statistics of the United States, 1789-1945*, and its *Continuation to 1952*. See preface.

FIG. XXII.—THE GOVERNMENT OF THE UNITED STATES
 [As of June 30, 1957. Only the more important agencies are shown]



Source: General Services Administration, National Archives and Records Service.

FIG. XXIII.—RECEIPTS AND EXPENDITURES OF THE FEDERAL GOVERNMENT:
1950 TO 1957

[See tables 455 and 456]

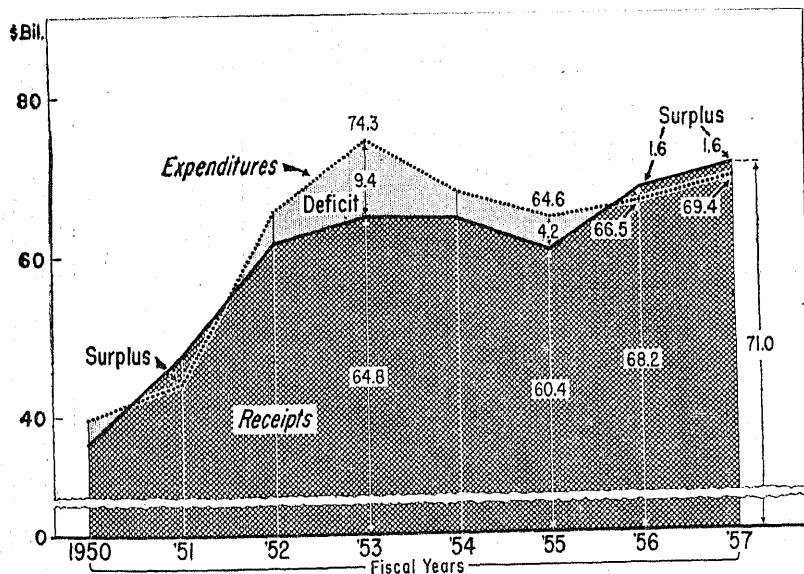
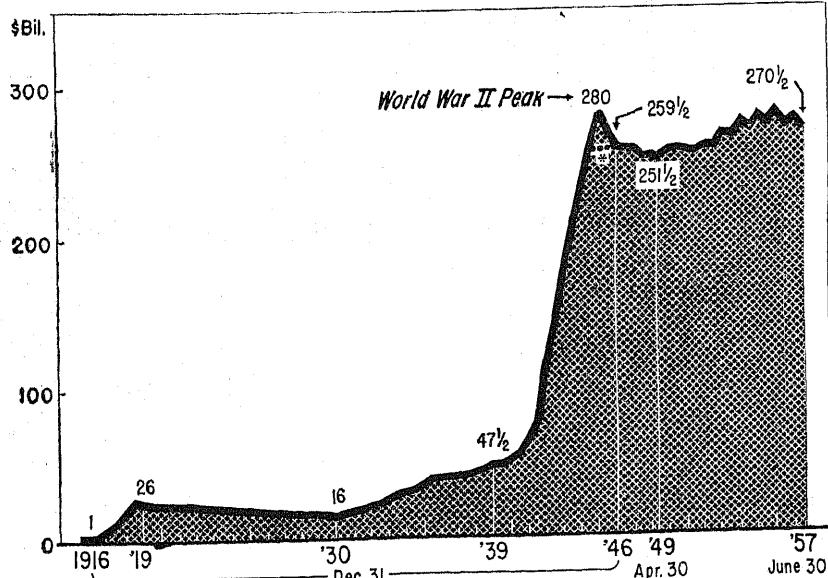


FIG. XXIV.—GROSS PUBLIC DEBT OF THE UNITED STATES: 1916 TO 1957

[See table 488]



*Excluding Victory Loan proceeds used to repay debt in 1946.

Source of figs. XXIII and XXIV: Treasury Department.

No. 455.—RECEIPTS AND SURPLUS OR DEFICIT OF THE FEDERAL GOVERNMENT: 1931 TO 1957

[In thousands of dollars. For years ending June 30. On basis of daily Treasury statements through 1952; beginning 1953, on basis of *Monthly Statement of Receipts and Expenditures of the U. S. Government*. Excludes trust accounts. See also *Historical Statistics, 1789-1945*, series P 89-98.]

YEARLY AVERAGE OR YEAR	RECEIPTS						Surplus (+) or deficit (-), receipts compared with expenditures	
	Net ¹	Total	Customs ²	Internal revenue		Sales of public lands ³		
				Income and profits taxes	Other			
1931-1935	2,770,973	2,838,216	322,729	1,116,203	1,186,498	138	212,648	
1936-1940	4,960,614	5,442,480	379,957	2,108,871	2,740,882	121	212,669	
1940	5,144,013	5,893,368	348,591	2,125,325	3,177,809	117	241,526	
1941	7,102,931	7,995,612	391,870	3,469,638	3,892,037	178	241,888	
1942	12,555,436	13,676,680	388,948	7,980,465	5,032,653	90	294,525	
1943	21,968,701	23,402,322	324,291	16,093,660	6,050,300	129	933,933	
1944	43,635,315	45,441,049	431,252	34,654,852	7,080,135	99	3,324,711	
1945	44,475,304	47,750,306	354,776	35,173,051	8,728,951	184	3,493,345	
1946	39,771,404	44,238,135	435,475	30,884,796	9,425,537	127	3,492,200	
1947	39,786,181	44,508,189	494,078	29,305,568	10,073,840	143	4,634,559	
1948	41,488,179	46,098,807	421,723	31,170,968	10,682,517	214	3,823,385	
1949	37,695,549	42,773,506	384,485	29,482,284	10,826,001	(4)	4,208,176	
1950	36,494,901	41,310,628	422,650	28,262,671	11,185,936	(4)	4,149,370	
1951	47,567,613	53,368,672	624,008	37,752,554	13,353,562	(4)	4,163,589	
1952	61,390,945	67,999,370	560,606	51,346,526	14,288,369	(4)	4,183,779	
1953	64,825,044	72,649,135	613,420	54,362,968	15,808,006	(4)	4,186,741	
1954	64,655,387	73,172,936	562,021	53,905,571	16,394,081	(4)	4,231,264	
1955	66,389,743	69,494,196	606,397	49,914,826	16,373,866	(4)	4,259,107	
1956	68,165,330	78,820,426	704,898	56,632,598	18,476,485	(4)	4,306,445	
1957	71,028,650	83,675,321	754,461	60,560,425	19,611,546	(4)	4,278,889	

¹ Total receipts less refunds of receipts, and less transfers of tax receipts to Federal old-age and survivors insurance trust fund beginning 1937 and to railroad retirement account beginning 1938.

² Tonnage tax is included in Other receipts, except for 1931.

³ On basis of deposits received. ⁴ Sales of public lands included in Other receipts.

No. 456.—EXPENDITURES AND GROSS DEBT OF THE FEDERAL GOVERNMENT: 1931 TO 1957

[For years ending June 30. See headnote, table 455. See also *Historical Statistics, 1789-1945*, series P 99-107 and P 132-133]

YEARLY AVERAGE OR YEAR	EXPENDITURES (\$1,000) ¹						GROSS DEBT ²		
	Total	Department of the Army ³	Department of the Navy	Department of the Air Force	Veterans' pensions ⁴	Interest on the public debt	All other ⁵	Amount (millions of dollars)	Per capita (dollars)
1931-1935	5,214,874	458,730	358,770	-----	279,008	695,549	3,422,814	28,701	225.55
1936-1940	8,192,367	698,674	649,179	-----	408,753	904,707	5,531,049	42,968	325.23
1940	9,062,032	907,160	891,485	-----	429,178	1,040,936	5,793,274	42,968	325.23
1941	13,292,204	3,938,943	2,313,058	-----	433,148	1,110,693	5,466,362	48,961	367.00
1942	34,045,679	14,325,508	8,579,589	-----	431,204	1,260,085	9,449,202	72,422	537.13
1943	79,407,131	42,525,563	20,888,349	-----	442,394	1,808,160	13,742,665	136,696	990.83
1944	95,058,708	49,438,330	26,537,634	-----	494,959	2,608,980	15,978,805	201,003	1,452.44
1945	98,416,220	50,400,102	30,047,152	-----	772,190	3,616,686	13,490,090	258,682	1,848.60
1946	60,447,574	27,986,768	15,164,412	-----	1,261,415	4,721,958	11,313,020	269,422	1,905,42
1947	39,032,393	9,172,139	5,597,203	-----	1,929,226	4,957,922	17,375,903	258,286	1,792.05
1948 ⁶	33,068,703	7,698,558	4,284,619	-----	2,080,130	5,211,102	13,794,302	252,292	1,720.71
1949 ⁶	39,506,981	7,862,397	4,434,706	1,690,461	(7)	6,339,396	20,180,029	252,770	1,694.75
1950	39,617,003	5,789,468	4,129,546	3,520,633	(7)	5,749,913	20,427,444	257,357	1,696.68
1951	44,057,831	8,655,939	5,862,649	3,658,304	(7)	5,612,655	17,588,085	255,222	1,653.42
1952	65,407,585	17,482,710	10,231,268	12,851,619	(7)	5,859,263	19,012,727	259,105	1,650.06
1953	74,274,257	17,054,333	11,874,830	15,085,228	(7)	6,503,580	23,756,286	266,071	1,668.74
1954	67,772,353	13,515,388	11,292,804	15,668,473	(7)	6,382,486	20,912,202	271,260	1,670.14
1955	64,569,973	9,450,383	9,731,611	16,405,038	(7)	6,370,362	22,612,579	274,374	1,660.16
1956	66,539,776	9,274,301	9,743,715	10,749,648	(7)	6,786,599	23,985,513	272,751	1,621.84
1957	69,433,078	9,704,788	10,397,224	18,360,926	(7)	7,244,193	23,725,947	270,527	1,579.91

¹ Excludes debt retirements, refunds of receipts and capital transfers, and beginning 1951, investments of wholly owned Government corporations in public debt securities.

² Includes all expenditures (including rivers and harbors and Panama Canal), and Air Force prior to 1949, irrespective of original source of funds.

³ On basis of checks issued. Represents expenditures under appropriation "Army and Navy pensions," administered by Veterans Administration.

⁴ Includes expenditures of Office of Secy. of Defense, expenditures for "Govt. corporations (wholly owned), etc. (net)" beginning 1932; expenditures for veterans pensions beginning 1949, and expenditures of Dept. of Defense not segregated as to respective departments beginning 1952.

⁵ Represents gross debt as of end of each period; e. g., 1935, 1940, etc.

⁶ For comparability with earlier years, all transactions relating to Foreign Economic Cooperation Trust Fund (amounting to \$3,000,000,000) have been consolidated with budget expenditures. ⁷ Included in All other.

Source of tables 455 and 456: Treasury Department, *Annual Report of the Secretary*; annual and current data published in *Monthly Statement of Receipts and Expenditures of the United States Government*.

No. 457.—FEDERAL GOVERNMENT EXPENDITURES, BY ORGANIZATION UNIT: 1951 TO 1958

[In millions of dollars. For years ending June 30. Expenditures reported on a checks-issued basis; prior to 1953, adjusted to the *Daily Treasury Statement* basis, which was partly checks issued and partly checks paid. "Budget" receipts, expenditures, and authorizations, as used in this and following tables, are mainly those of general and special accounts. Excluded from both receipts and expenditures are refunds of receipts and transfers from the general fund to trust funds. Budget expenditures also include net transactions (expenditures minus receipts) of wholly owned Government corporations and enterprises; omitted from both expenditures and receipts are transfers of capital between wholly owned Government corporations and the United States Treasury, and debt transactions of Government enterprises (expenditures from public debt authorizations are included). Figures in early years have not been revised to reflect recent changes in organizational structure.]

DESCRIPTION OR ORGANIZATION UNIT	1951	1952	1953	1954	1955	1956	1957	1958
Total budget expenditures	44,058	65,408	74,274	67,772	64,570	66,540	69,433	72,788
Legislative branch	61	62	61	59	65	85	97	116
The Judiciary	25	27	27	28	30	37	39	44
Executive Office of the President	9	9	9	9	9	10	10	12
Funds appropriated to the President	4,158	4,983	5,783	5,282	4,381	4,473	4,110	4,154
Independent offices:								
Atomic Energy Commission	897	1,870	1,701	1,895	1,857	1,651	1,990	2,300
Civil Service Commission	324	332	346	50	47	253	545	22
Export-Import Bank of Washington	76	29	117	99	1,101	1,90	1,100	303
Farm Credit Administration			1,85	1,76	56	43	1,28	1,5
Federal Civil Defense Administration	(2)	33	50	59	42	56	68	67
General Accounting Office	32	32	32	31	31	33	33	35
Nat'l Advisory Comm. for Aeronautics	62	67	79	90	74	71	76	94
Philippine War Damage Commission	87	(2)	(2)					
Railroad Retirement Board	39	43	33	35	(2)			
Reconstruction Finance Corporation	1,92	1,220	1,98	1,378				
Small Business Administration				7	22	54	74	92
Tennessee Valley Authority	72	185	184	238	172	1,9	1,7	41
United States Information Agency				71	84	86	108	100
Veterans Administration	5,389	4,923	4,334	4,249	4,405	4,731	4,805	5,124
Other independent offices	97	197	170	103	77	103	152	181
General Services Administration	840	1,070	1,107	806	973	523	558	447
Housing and Home Finance Agency	461	585	384	1,616	153	39	1,23	207
Department of Agriculture	834	1,242	3,217	2,915	4,636	5,177	5,006	5,327
Department of Commerce	803	979	1,063	1,000	1,077	1,293	562	652
Department of Defense—Military functions:								
Office of the Secretary of Defense	362	392	{ 15	12	13	14	14	21
Interservice activities			304	452	481	582	602	716
Department of the Army	7,477	15,706	16,242	12,910	8,899	8,702	9,663	9,043
Department of the Navy	5,583	10,161	11,875	11,298	9,738	9,745	10,398	10,040
Department of the Air Force	6,349	12,708	15,085	15,668	16,407	16,749	18,363	18,441
Department of Defense—Civil functions	3,994	3,710	813	605	548	573	639	662
Department of Health, Education, and Welfare	1,571	1,671	1,920	1,981	1,903	2,071	2,295	2,745
Department of the Interior	587	585	587	535	515	512	572	647
Department of Justice	151	195	171	183	182	216	214	223
Department of Labor	233	253	300	355	394	412	418	463
Post Office Department (general fund)	626	740	659	312	356	463	518	686
Department of State	281	258	271	156	137	142	179	228
Treasury Department:								
Interest on public debt	5,615	5,853	6,504	6,382	6,438	6,787	7,244	7,800
Other	748	774	821	957	362	932	817	841
District of Columbia (United States share)	11	11	12	13	22	22	26	30
Allowance for contingencies								200
Adjustment to daily Treasury statement basis	-705	-855						
Total trust account expenditures	4,654	4,5317	4,5,288	7,204	8,546	9,434	12,961	15,196
Unemployment trust fund: Withdrawals by States and other expenditures	898	1,057	1,004	1,745	1,965	1,393	1,644	1,678
Fed. old-age and survivors insurance trust fund: Benefit payments and administrative expenses	1,568	2,087	2,748	3,405	4,487	5,551	6,723	8,112
Railroad retirement account: Benefit payments and other expenditures	321	301	465	502	585	611	682	717
Veterans' life insurance funds: Insurance losses and refunds	601	1,088	660	769	622	599	601	647
Federal employees' retirement funds: Annuities and refunds	270	300	363	411	430	507	590	712
Federal disability insurance trust fund								1
Federal National Mortgage Association: Secondary market operations						1,84	112	971
Highway trust fund								580
Other trust accounts: Misc. trust expenditures	257	492	424	495	488	423	565	732
Deposit funds	1,511	166	1,471	1,123	57	239	217	1,39
Adjustment to daily Treasury statement basis	+190	-244	+95					

¹ Deduct. ² Less than \$500,000.

³ Represents civil functions of Dept. of the Army; not entirely comparable with later years.

⁴ Includes transactions of mixed-ownership corporations, shown separately in the *Daily Treasury Statement*.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*.

No. 458.—RECEIPTS FROM AND PAYMENTS TO THE PUBLIC BY THE FEDERAL GOVERNMENT: 1930 TO 1959

[In billions of dollars. For years ending June 30. Receipts from and payments to public exclude intragovernmental financial transactions but include operations of trust (including deposit) accounts and Government-sponsored enterprises as reflected on the books of the Treasurer of the United States as well as budget accounts of Federal Government. Net cash borrowing or repayment of borrowing from the public excludes borrowing by Treasury from Federal trust accounts and *Government-sponsored enterprises*, and also excludes certain types of public debt transactions like issuance and redemption of Armed Forces leave bonds. The public is defined to comprise individuals; banks (including Federal Reserve and Postal Savings System); private corporations; businesses; State, local, and foreign governments; and international organizations. For additional explanation, see 1959 *Budget*, pp. 879-882 and headnote to table 457.]

YEAR	Receipts from the public ¹	Payments to the public	Excess of receipts from (+) or payments to (-) the public	Receipts from exercise of monetary authority ²	Decrease (+) or increase (-) in Govern- ment cash balances ³	Decrease (+) or in- crease (-) in Exchange Stabiliza- tion Fund balance	Net cash borrow- ing (-) or repay- ment of borrow- ing (+) from the public
	(1)	(2)	(3) = (1) - (2)	(4)	(5)	(6)	(7) = (3) + (4) + (5) + (6)
1930	4.0	3.1	+ .9	(4)	(4)	-	+ .9
1935	3.8	6.3	-2.4	0.2	+ .7	-	-1.5
1940	6.9	9.6	-2.7	.1	+ .9	-	-1.7
1945	50.2	95.2	-45.0	.1	-4.5	-	-49.5
1946	43.5	61.7	-18.2	.8	+10.5	-	-7.4
1947	43.5	36.1	+6.6	.1	+10.9	+1.8	+19.4
1948	45.4	36.5	+8.9	(4)	-1.6	-	+7.3
1949	41.6	40.6	+1.0	(4)	+1.5	-	+2.5
1950	40.9	43.1	-2.2	(4)	-2.0	-	-4.2
1951	53.4	45.8	+7.6	(4)	-1.8	-	+5.8
1952	68.0	68.0	(0)	.1	+4	-	+5
1953	71.5	76.8	-5.3	.1	+2.3	-	-2.9
1954	71.6	71.9	-2	.1	-2.4	-	-2.5
1955	67.8	70.5	-2.7	(4)	+.9	-	-1.8
1956	77.1	72.6	+4.5	(4)	-1	-	+4.4
1957	82.1	80.0	+2.1	(4)	+1.0	-	+3.1
1958 estimate	85.1	84.9	+.2	.1	-.4	-	-2
1959 estimate	87.3	86.7	+.6	.1	-	-	+.7

¹ Receipts are net of refunds.

² Consists of the increment resulting from reduction in weight of the gold dollar and the seigniorage on silver.

³ Consists of change in Treasurer's balance through 1953. For years after 1953, also includes change in cash balances held outside the Treasury. Coverage of accounts outside the Treasury is not necessarily complete in 1954 and 1955 as accounting and reporting systems were in process of revision.

⁴ Less than \$50 million.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis A, and records.

No. 459.—BUDGET RECEIPTS AND EXPENDITURES OF THE FEDERAL GOVERNMENT—PERCENT DISTRIBUTION, BY MAJOR FUNCTION: 1951 TO 1958

[For years ending June 30. For explanation of terms, see headnote, table 457. Based on figures shown in table 460.]

MAJOR FUNCTION	1951	1952	1953	1954	1955	1956	1957	1958 est- imate
Budget receipts	100.0							
Individual income taxes	45.5	45.5	46.4	45.7	47.6	47.2	50.1	51.4
Corporation income taxes	29.6	34.6	32.8	32.6	29.6	30.6	29.8	28.2
Excise taxes	18.2	14.4	15.2	15.4	15.1	14.6	12.8	12.3
Customs, employment taxes, and other receipts	6.7	5.5	5.6	6.3	7.7	7.6	7.3	8.1
Budget expenditures	100.0							
Major national security	50.9	70.2	69.8	70.6	65.2	62.8	63.9	61.6
International affairs and finance	8.5	1.3	1.0	1.1	1.1	1.0	1.2	2.0
Veterans' services and benefits	12.1	7.4	5.8	6.3	6.9	7.1	6.9	6.9
Labor and welfare	4.7	3.3	3.3	3.7	3.9	4.2	4.3	4.7
Agriculture and agricultural resources	1.5	1.6	3.9	3.8	6.8	7.4	6.6	6.8
Natural resources	2.9	2.1	2.0	1.9	1.9	1.7	1.9	2.0
Commerce and housing	5.0	4.0	3.4	1.2	2.3	3.0	2.1	3.0
General government	3.0	2.8	2.0	1.8	1.9	2.5	2.6	1.9
Interest	13.0	9.1	8.8	9.6	10.0	10.3	10.5	10.8
Reserve for contingencies	-	-	-	-	-	-	-	-
Adjustment to daily Treasury statement	-1.6	-1.3	-	-	-	-	-	0.3

¹ See footnote 2, table 460.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis K.

RECEIPTS AND EXPENDITURES

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No. 460.—BUDGET RECEIPTS AND EXPENDITURES OF THE FEDERAL GOVERNMENT,
BY FUNCTION: 1951 TO 1958

[In millions of dollars. For years ending June 30. For explanation of terms, see headnote, table 457]

SOURCE AND FUNCTION	1951	1952	1953	1954	1955	1956	1957	1958 estimate
Budget surplus (+) or deficit (-)	+3,510	-4,017	-9,449	-3,117	-4,180	+1,626	+1,596	-388
Budget receipts	47,568	61,391	64,825	64,655	60,390	68,165	71,029	72,400
Individual income taxes	21,643	27,913	30,108	20,542	28,747	32,188	35,620	37,200
Corporation income taxes	14,106	21,225	21,238	21,101	17,861	20,880	21,167	20,385
Excise taxes	8,648	8,851	9,808	9,945	9,131	9,029	9,055	8,898
Employment taxes	234	256	274	283	579	322	328	339
Estate and gift taxes	708	818	881	934	924	1,161	1,365	1,486
Customs	609	533	596	542	585	682	735	765
Miscellaneous receipts	1,620	1,794	1,859	2,309	2,562	3,004	2,760	3,327
Budget expenditures ^a	44,058	65,408	74,274	67,772	64,570	66,540	69,433	72,788
Major national security	22,444	45,963	51,830	47,872	42,089	41,825	44,414	44,871
Direction and coordination of defense	12	13	15	12	13	14	14	21
Air Force defense	3,6349	\$12,700	15,085	15,068	16,407	16,749	18,363	18,441
Army defense	3,7,460	15,635	16,242	12,910	8,899	8,702	9,063	9,043
Naval defense	5,582	10,162	11,875	11,203	9,733	9,744	10,398	10,640
Other central defense activities	353	370	394	452	481	582	602	716
Development and control of atomic energy	897	1,670	1,791	1,895	1,887	1,651	1,990	2,300
Stockpiling and defense production expansion	793	966	1,008	1,045	944	588	490	565
Mutual defense assistance:								
Military assistance	991	2,442	3,954	3,629	2,292	2,611	2,352	2,200
Defense support	1,987	1,467	967	1,463	1,184	1,143	945	945
International affairs and finance	3,736	839	749	765	719	662	832	1,468
Conduct of foreign affairs	190	142	150	130	121	120	157	193
Economic and technical development	3,506	508	493	543	498	431	542	1,133
Information and exchange activities	40	99	106	91	100	111	133	141
Veterans' services and benefits	5,342	4,863	4,298	4,256	4,457	4,756	4,793	5,034
Education and training	1,943	1,326	659	546	604	767	774	729
Other readjustment benefits	163	122	138	158	150	123	126	136
Compensation and pensions	2,171	2,178	2,420	2,482	2,081	2,798	2,870	3,107
Insurance and servicemen's indemnities	50	216	102	100	57	105	47	44
Hospitals and medical care	745	784	757	782	727	788	801	846
Other services and administration	270	238	223	188	178	176	175	171
Labor and welfare	2,065	2,168	2,426	2,485	2,552	2,776	2,966	3,443
Labor and manpower	254	275	281	277	328	475	400	411
Public assistance	1,187	1,180	1,332	1,439	1,428	1,487	1,558	1,822
Promotion of public health	306	330	318	280	275	351	469	581
Promotion of education	91	175	290	273	324	279	290	353
Promotion of science, research, libraries, and museums	58	39	34	33	53	56	71	80
Correctional and penal institutions	26	21	27	26	28	31	32	34
Other welfare services and administration	142	148	144	147	115	126	147	162
Agriculture and agricultural resources	650	1,045	2,936	2,557	4,411	4,913	4,582	4,924
Stabilization of farm prices and farm income	4,401	46	2,125	1,689	3,508	3,046	3,511	3,628
Financing farm ownership and operation	330	272	109	256	236	231	227	256
Financing rural electrification and rural telephones	276	243	239	217	204	217	267	339
Conservation and development of agricultural land and water resources	346	341	317	244	286	305	351	442
Research, and other agricultural services	150	143	145	150	177	215	227	259
Natural resources	1,267	1,366	1,476	1,315	1,202	1,104	1,296	1,457
Conservation and development of—								
Land and water resources	1,068	1,140	1,234	1,056	935	803	925	1,036
Forest resources	81	95	107	117	118	138	162	171
Mineral resources	36	35	38	37	37	38	62	63
Fish and wildlife	26	30	34	38	43	45	51	65
Recreational use of natural resources	30	33	30	33	35	44	59	78
General resource surveys and administration	26	32	34	35	34	35	38	43
Commerce and housing	2,217	2,623	2,502	814	1,502	2,028	1,453	2,116
Promotion of water transportation	281	420	455	370	349	420	365	397
Provision of highways	455	470	572	586	647	783	40	38
Promotion of aviation	222	237	239	275	253	251	205	413
Postal service	626	740	659	312	336	403	518	686
Community development and facilities	8	15	45	37	56	4	49	89
Public housing programs	124	148	29	4,401	4,115	31	60	71
Other aids to housing	469	511	413	4,142	270	19	4,60	191
Other aids to business	4,46	4,169	4,111	4,330	4,404	4,83	59	118
Regulation of commerce and finance	76	190	137	45	38	41	45	49
Civil defense		33	51	60	42	56	63	67
Disaster insurance, loans, and relief		28	12	1	12	43	21	26

See footnotes at end of table.

No. 460.—BUDGET RECEIPTS AND EXPENDITURES OF THE FEDERAL GOVERNMENT,
BY FUNCTION: 1951 TO 1958—Continued

[In millions of dollars]

SOURCE AND FUNCTION	1951	1952	1953	1954	1955	1956	1957	1958 estimate
General government	1,327	1,464	1,474	1,239	1,201	1,629	1,789	1,377
Legislative functions	50	60	49	49	60	77	90	101
Judicial functions	30	30	29	29	31	38	40	44
Executive direction and management	17	14	11	11	12	12	12	14
Federal financial management	413	438	442	449	431	475	476	508
General property and records management	181	232	185	155	104	164	104	255
Central personnel management and employment costs	351	368	387	93	115	334	627	124
Civilian weather services	24	26	28	26	25	34	38	39
Protective services and alien control	126	176	147	160	157	188	187	193
Territories and possessions, and D. C.	22	50	55	53	67	60	74	82
Other general government	112	79	140	213	139	238	51	17
Interest	5,714	5,934	6,583	6,470	6,438	6,846	7,308	7,867
On the public debt	5,615	5,853	6,504	6,382	6,370	6,787	7,244	7,800
On refunds of receipts	98	76	75	83	62	54	57	61
On uninvested funds	6	5	5	5	5	6	6	6
Allowance for contingencies								200
Adjustment to daily Treasury statement basis	-705	-857						
Memorandum:								
Capital transfers from revolving funds to general fund	208	208	205	364	695	301	225	132
Investments of revolving funds in United States securities	104	101	70	477	126	101	36	127

¹ Includes taxes not otherwise classified.

² Net of receipts of public enterprise funds. Excludes payments to railroad retirement trust account other than military service credits, formerly included in labor and welfare.

³ Expenditures for Army defense include some expenditures for support of the Air Force financed from 1949 and prior year appropriations.

⁴ Deduct; excess of repayments and collections over expenditures.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis K.

No. 461.—COMMERCIAL-INDUSTRIAL ACTIVITIES OF THE FEDERAL GOVERNMENT:
1954-55

[Assets in millions of dollars.] Represents an inventory of executive agencies of those activities which provided a service or product for the Government's use during fiscal years 1954 or 1955 (determined by availability of data); some activities have been curtailed or terminated since their listing. Covers continental U. S., Alaska, and Hawaii. Excludes those activities with capital assets of less than \$5,000 and production valued at less than \$25,000 a year. Also excludes those activities normally considered a part of management of a private enterprise (personnel work, bookkeeping, accounting) and certain public services and utilities. Dept. of Defense comprises only manufacturing activities of the military functions. Employees are those engaged directly in the activity.]

GOVERNMENT FACILITIES	Installations	Capital assets ¹	Government employees
Total	19,771	11,864	266,521
Government-operated	19,321	2,990	266,521
Civilian agencies	18,964	761	98,844
Department of Defense	357	2,220	169,677
Government-owned, contractor-operated	450	8,874	—
Civilian agencies	301	4,029	—
Department of Defense	149	4,845	—
Wholly Government-owned	106	4,192	—
Partly Government-owned	43	654	—

ACTIVITIES CLASSIFIED BY INDUSTRY	GOVERNMENT-OPERATED		GOVERNMENT-OWNED, CONTRACTOR-OPERATED	
	Installations	Capital assets ¹	Installations	Capital assets ¹
Total	19,321	2,990	450	8,874
Agriculture, forestry, and fisheries	117	11	—	—
Mining	11	2	3	(2)
Contract construction	981	160	1	1
Manufacturing:				
Civilian agencies	305	63	47	3,357
Department of Defense	357	2,220	149	4,845
Wholly Government-owned	—	—	106	4,192
Partly Government-owned	—	—	43	654
Transportation, communications, and other public utilities	6,061	368	113	168
Wholesale trade	13	11	—	—
Retail trade	298	9	6	1
Finance, insurance, and real estate	328	11	2	(2)
Services	10,850	125	129	501

¹ Listed at acquisition cost, where known. ² Less than \$500,000.

Source: Executive Office of the President, Bureau of the Budget; *An Inventory of Certain Commercial-Industrial Activities of the Government*, May 1956.

No. 462.—FEDERAL GOVERNMENT OBLIGATIONS FOR SCIENTIFIC RESEARCH AND DEVELOPMENT: 1950 TO 1958

[In millions of dollars. For years ending June 30]

AGENCY	1950	1951	1952	1953	1954	1955	1956	1957 ¹	1958 ¹
Total obligations:									
Excluding military pay and allowances-----	1,176	1,812	2,195	2,148	1,900	2,095	2,505	3,162	3,138
Including military pay and allowances-----	(2)	(2)	(2)	(2)	(2)	2,252	2,093	3,358	3,377
Conduct of research and development:									
Excluding military pay and allowances-----	973	1,482	1,887	1,900	1,744	1,887	2,231	2,635	2,782
Including military pay and allowances-----	(2)	(2)	(2)	(2)	(2)	2,045	2,419	2,830	3,021
Department of Agriculture-----	57	55	55	56	59	72	83	101	116
Department of Commerce-----	22	11	10	11	8	15	18	23	30
Department of Defense:									
Excluding military pay and allowances-----	600	1,126	1,509	1,477	1,283	1,372	1,585	1,725	1,707
Including military pay and allowances-----	(2)	(2)	(2)	(2)	(2)	1,529	1,773	1,921	1,946
Department of the Army-----	119	307	459	420	367	367	405	420	403
Military functions-----	117	305	457	419	365	366	404	418	400
Civil functions-----	2	2	2	1	2	(3)	1	2	3
Department of the Navy-----	258	450	551	490	413	395	496	514	505
Department of the Air Force-----	224	369	499	567	502	588	640	681	671
Departmentwide funds-----	(2)	(2)	(2)	(2)	(2)	157	188	196	239
Military pay and allowances-----	(2)	(2)	(2)	(2)	(2)	22	45	110	128
Department of Health, Education, and Welfare-----	34	38	44	50	58	68	86	144	170
Department of the Interior-----	29	30	31	32	38	35	38	46	52
Atomic Energy Commission-----	172	158	169	204	230	253	336	468	570
National Advisory Committee for Aeronautics-----	43	45	51	48	47	43	50	56	67
National Science Foundation-----	(2)	(2)	1	2	5	10	16	40	35
All other agencies-----	16	18	19	19	16	20	20	32	35
Increase of research and development plant-----	203	330	307	248	156	207	274	527	350

¹ Estimated.² Not available.³ Less than \$500,000.Source: National Science Foundation; annual report, *Federal Funds for Science*.

No. 463.—FEDERAL GOVERNMENT OBLIGATIONS FOR SCIENTIFIC RESEARCH AND DEVELOPMENT, BY CHARACTER OF WORK: 1957

[In thousands of dollars. For year ending June 30]

AGENCY AND SUBDIVISION	Total	CONDUCT OF RESEARCH AND DEVELOPMENT			Increase of research and development plant	
		Total	Research			
			Total	Basic		
Total, all agencies ¹ -----	3,357,798	2,830,373	963,642	217,609	1,671,231	527,425
Department of Agriculture-----	105,021	101,020	101,020	17,157	-----	3,992
Department of Commerce-----	24,874	22,727	10,722	4,922	12,005	2,147
Department of Defense-----	2,165,841	1,920,841	455,395	31,206	1,289,946	245,000
Department of the Army-----	491,671	406,671	112,432	4,855	307,939	25,000
Military functions-----	489,741	464,741	112,432	4,855	306,009	25,000
Direct costs-----	443,441	418,441	112,432	4,855	306,009	25,000
Pay and allowances, military personnel ¹ -----	46,300	46,300	-----	-----	-----	-----
Civil functions-----	1,930	1,930	-----	-----	1,930	-----
Department of the Navy-----	596,899	556,899	145,940	8,785	367,959	40,000
Direct costs-----	553,899	513,899	145,940	8,785	367,959	40,000
Pay and allowances, military personnel ¹ -----	43,000	43,000	-----	-----	-----	-----
Department of the Air Force-----	967,163	787,163	194,603	17,566	436,270	180,000
Direct costs-----	860,963	680,963	194,603	17,566	436,270	180,000
Pay and allowances, military personnel ¹ -----	106,200	106,200	-----	-----	-----	-----
Departmentwide funds ² -----	110,108	110,108	2,330	-----	107,778	-----
Department of Health, Education, and Welfare-----	181,558	143,850	140,009	38,515	3,850	37,699
Department of the Interior-----	47,364	46,327	44,325	13,906	2,002	1,037
Atomic Energy Commission-----	672,420	467,863	102,478	55,970	365,385	204,557
Federal Civil Defense Administration-----	4,724	4,724	4,724	-----	-----	-----
General Services Administration-----	5,182	5,182	5,182	-----	-----	-----
National Advisory Committee for Aeronautics-----	79,964	55,977	41,983	14,670	13,094	23,987
National Science Foundation-----	48,470	39,797	39,797	30,797	-----	8,073
Regular program-----	23,069	17,274	17,274	17,274	-----	5,795
International Geophysical Year-----	24,963	22,085	22,085	22,085	-----	2,878
Synthetic rubber program-----	438	438	438	438	-----	-----
Veterans Administration-----	10,990	10,990	10,990	-----	-----	-----
All other agencies-----	11,390	11,057	7,008	1,466	4,049	333

¹ Military personnel included in totals but not distributed by character of work.² Includes Mutual Weapons Development Program, Weapons Systems Analysis and Evaluation, and obligations from the Emergency Fund.Source: National Science Foundation; annual report, *Federal Funds for Science*.

No. 464.—INTERNAL REVENUE COLLECTIONS, BY PRINCIPAL SOURCES: 1940 TO 1957

[In millions of dollars. For years ending June 30. Data differ from those in table 455 because certain taxes paid currently into Treasury depositories were excluded by Internal Revenue Service until quarterly returns supported by depository receipts reached IRS offices. See also *Historical Statistics, 1789-1945*, series P 109-129.]

YEAR	Total internal revenue collections	INCOME, PROFITS, AND EMPLOYMENT TAXES			Estate and gift taxes	Alcohol taxes	Tobacco taxes	Manufacturers' excise taxes	All other taxes
		Total	Individual income and employment taxes ¹	Corporation income and profits taxes ²					
1940.....	5,340	2,963	1,816	1,148	360	624	609	447	337
1945.....	43,800	36,841	20,813	16,027	643	2,810	932	783	2,292
1950.....	38,957	30,652	19,798	10,854	706	2,219	1,328	1,836	2,215
1953.....	69,687	58,849	37,255	21,595	891	2,781	1,655	2,863	2,647
1954.....	69,920	59,468	37,921	21,646	935	2,783	1,580	2,689	2,465
1955.....	66,289	56,134	37,870	18,265	936	2,743	1,571	2,885	2,019
1956.....	75,113	63,932	42,633	21,299	1,171	2,921	1,613	3,456	2,019
1957 ³	80,172	68,141	46,610	21,531	1,378	2,973	1,674	3,762	2,244

¹ Beginning January 1951, withheld income taxes and social security employment taxes on employees and employers are paid into the Treasury in combined amounts without separation as to type of tax; figures for prior years have been combined accordingly in this table for purposes of comparison.

² Includes tax on business income of exempt organizations.

³ Excludes \$3,767,000 transferred to the Government of Guam, (\$3,363,000 from individual income and employment taxes and \$404,000 from corporation income and profits taxes).

No. 465.—INTERNAL REVENUE COLLECTIONS, BY DETAILED SOURCES: 1956 AND 1957
[In thousands of dollars. For years ending June 30. See headnote, table 464]

TYPE OF TAX	1956	1957	TYPE OF TAX	1956	1957
Total	75,112,649	80,171,971	Misc. internal revenue—Con.		
Income, profits, and employment taxes	63,931,948	68,140,946	Mfrs.' excise taxes—Con.		
Individual income and employment.....	42,633,426	46,610,293	Phonograph records.....	12,324	16,450
Withheld.....	30,478,510	33,481,192	Musical instruments.....	12,776	14,781
Income and old-age insurance.....	29,844,187	32,865,172	Mechanical pencils, etc.....	9,576	9,114
Railroad retirement.....	684,328	616,020	Refrigerators, freezers, air conditioners, etc.....	49,078	46,894
Not withheld.....	11,830,260	12,799,067	Matches.....	6,160	5,866
Unemployment insurance.....	324,656	330,034	Business and store machines.....	70,146	83,175
Corporation income and profits taxes.....	21,298,522	21,530,653	Cameras, lenses, and film.....	17,373	19,901
Misc. internal revenue.....	11,206,641	11,949,305	Sporting goods.....	13,053	14,614
State tax.....	1,053,867	1,253,071	Firearms, shells, cartridges.....	15,455	16,566
Gift tax.....	117,370	124,928	Retailers' excise taxes.....	321,896	336,081
Alcohol taxes.....	2,920,574	2,973,195	Furs.....	28,261	29,494
Distilled spirits.....	2,062,242	2,121,411	Jewelry.....	152,340	156,604
Imported, excise.....	267,037	292,750	Luggage.....	57,519	57,116
Domestic, excise.....	1,754,687	1,788,715	Toilet preparations.....	83,776	92,868
Rectification tax.....	24,384	23,511	Miscellaneous excise taxes.....	1,608,497	1,718,509
Other.....	16,134	16,436	Sugar.....	82,894	86,091
Wines, cordials, etc.....	87,751	88,672	Long distance telephone, telegraph, cable, radio, etc., and leased wires.....		
Beer.....	770,581	763,112	Local telephone service.....	241,543	266,185
Excise.....	765,447	758,067	Transportation of—	315,690	347,024
Other.....	5,134	5,045	Oil by pipeline.....	35,681	37,150
Tobacco taxes ¹	1,613,497	1,674,050	Persons, seats, berths.....	214,903	222,158
Cigarettes.....	1,549,133	1,610,908	Property.....	450,579	467,978
Cigars.....	45,043	44,859	Use of safe deposit boxes.....	5,512	5,826
Other.....	19,321	18,283	Club dues and initiation fees, etc.....	47,171	54,236
Documents, other instruments, and playing cards.....	114,927	107,546	Bowling alleys, pool tables, etc.....	2,955	3,122
Manufacturers' excise taxes.....	3,456,013	3,761,925	Coin-operated devices.....	14,246	15,044
Lubricating oils.....	74,584	73,601	Admissions.....	146,272	119,089
Gasoline, incl. floor tax.....	1,030,397	1,458,217	Theaters, concerts, etc.....	104,018	75,847
Tires and tubes.....	177,872	251,454	Cabarets, roof gardens, etc.....	42,255	43,241
Trucks and buses, chassis, bodies, etc.....	189,434	199,299	Use tax on highway motor vehicles weighing over 26,000 pounds.....		27,163
Passenger automobiles, chassis, bodies, etc.....	1,376,372	1,144,233	Narcotics and marihuana.....	1,002	972
Parts and accessories for automobiles, trucks, etc.....	145,797	157,291	Coconut and other vegetable oils processed.....	18,535	19,652
Electric, gas, and oil appliances.....	71,084	75,196	Diesel fuel.....	24,464	39,464
Electric light bulbs and tubes.....	22,854	26,080	Other, incl. repealed taxes.....	7,050	7,355
Radio and telev. sets, phonographs, components, etc.....	161,098	149,192	All other ²	25,940	81,719

¹ Includes taxes collected in Puerto Rico upon tobacco and liquor manufactures coming into the United States.
² Includes undistributed depository receipts and unclassified advance payments of excise taxes.

Source of tables 464 and 465: Treasury Department, Internal Revenue Service; *Annual Report of the Commissioner*.

No. 466.—INTERNAL REVENUE COLLECTIONS, BY STATES AND OTHER AREAS: 1955 TO 1957

[In millions of dollars. For years ending June 30. See headnote, table 464. Tax receipts are credited to States in which collections made. Receipts in the various States do not indicate the tax burden of the respective States, since burden may eventually be borne by persons in other States.]

STATE OR OTHER AREA	TOTAL ¹			INDIVIDUAL INCOME AND EMPLOYMENT TAXES ²			CORPORATION INCOME AND PROFITS TAXES ³		
	1955	1956	1957	1955	1956	1957	1955	1956	1957
	66,239	75,113	80,172	37,870	42,633	46,610	18,265	21,299	21,531
Total.....	3,578	3,953	4,337	2,366	2,630	2,833	896	958	1,038
New England.....	168	180	195	112	124	136	44	45	49
Maine.....	118	136	150	90	102	111	23	28	30
Vermont.....	65	73	80	47	54	58	15	13	15
Massachusetts.....	1,792	1,973	2,180	1,196	1,320	1,422	432	466	530
Rhode Island.....	275	301	331	190	212	224	65	68	75
Connecticut.....	1,166	1,290	1,402	732	818	882	818	838	840
Middle Atlantic.....	19,357	21,971	23,220	10,692	11,975	12,765	6,389	7,427	7,613
New York.....	12,684	14,316	15,095	6,611	7,332	7,762	4,749	5,427	5,613
New Jersey.....	2,016	2,191	2,356	1,267	1,410	1,509	449	490	552
Pennsylvania.....	4,658	5,464	5,768	2,815	3,233	3,494	1,191	1,510	1,449
East North Central.....	17,940	21,038	21,689	9,419	10,810	11,612	5,399	6,683	6,545
Ohio.....	4,228	4,759	5,875	2,443	2,818	3,102	1,300	1,398	1,945
Indiana.....	1,393	1,675	1,775	803	1,030	1,085	285	317	346
Illinois.....	5,440	6,098	6,572	3,186	3,493	3,862	1,584	1,828	1,809
Michigan.....	5,672	7,156	6,211	2,341	2,665	2,710	1,876	2,745	1,926
Wisconsin.....	1,207	1,350	1,455	696	795	854	353	395	429
West North Central.....	4,226	4,631	4,777	2,687	2,954	3,112	1,111	1,212	1,167
Minnesota.....	1,029	1,151	1,216	637	716	762	237	323	334
Iowa.....	535	572	536	378	400	419	129	142	134
Missouri.....	1,638	1,817	1,845	954	1,076	1,124	486	523	488
North Dakota.....	64	69	79	54	58	68	8	8	8
South Dakota.....	75	79	82	60	64	67	11	11	10
Nebraska.....	400	423	432	286	296	308	64	74	69
Kansas.....	486	520	537	319	344	364	127	131	122
South Atlantic.....	7,111	7,756	8,097	3,783	4,134	4,358	1,576	1,779	1,812
Delaware.....	779	838	760	257	290	289	491	503	455
Maryland ⁴	1,886	1,859	1,852	1,342	1,290	1,275	262	289	282
Virginia.....	1,054	1,182	1,237	467	547	582	173	218	238
West Virginia.....	267	312	341	188	218	239	58	76	83
North Carolina.....	1,498	1,663	1,789	428	495	529	222	276	238
South Carolina.....	242	270	283	165	185	196	68	69	72
Georgia.....	648	741	801	406	476	512	104	176	193
Florida.....	737	891	1,033	529	633	736	137	172	201
East South Central.....	2,364	2,628	2,804	1,033	1,182	1,262	357	429	468
Kentucky.....	1,342	1,440	1,530	294	339	362	138	157	170
Tennessee.....	505	566	605	360	399	424	108	126	139
Alabama.....	378	455	492	270	318	342	89	117	128
Mississippi.....	139	167	177	108	126	134	22	29	30
West South Central.....	3,603	3,889	4,208	2,282	2,512	2,673	897	931	987
Arkansas.....	166	179	184	122	133	143	34	36	32
Louisiana.....	547	600	672	346	387	431	123	131	151
Oklahoma.....	644	703	784	351	375	402	161	186	189
Texas.....	2,245	2,407	2,558	1,464	1,617	1,696	580	578	616
Mountain.....	1,492	1,672	1,813	1,116	1,264	1,377	253	281	239
Montana.....	120	129	136	91	97	105	23	24	24
Idaho.....	109	120	131	80	93	106	25	23	21
Wyoming.....	57	59	66	45	46	52	7	7	7
Colorado.....	680	782	838	510	589	626	109	129	133
New Mexico.....	118	125	139	91	101	115	14	15	15
Arizona.....	168	185	213	131	146	167	29	29	33
Utah.....	154	176	193	105	120	133	35	41	42
Nevada.....	87	96	97	64	72	72	13	13	15
Pacific.....	6,415	7,353	8,058	4,346	5,018	5,555	1,358	1,562	1,574
Washington.....	802	847	899	557	599	643	182	186	182
Oregon.....	429	498	515	332	376	398	75	98	92
California.....	5,184	6,008	6,644	3,457	4,043	4,544	1,102	1,278	1,301
Alaska.....	45	44	36	41	39	31	2	2	3
Hawaii.....	126	141	154	92	101	112	27	31	34
International Operations Division.....			121			98			(5)
Puerto Rico.....	32	34	38	12	14	17			(5)
All other.....			83			82			(5)
Undistributed depositary receipts ⁶			861			797			(5)
Transferred to Gov't of Guam ⁷			-4			-3			(5)

¹ Includes miscellaneous taxes in following amounts (in millions): 1955, \$10,154; 1956, \$11,181; 1957, \$12,031.

² Includes taxes withheld on salaries and wages. ³ Includes tax on business income of exempt organizations.

⁴ Includes collections for D. C.; separate data not available.

⁵ Under \$500,000.

⁶ Effective Jan. 2, 1957, revised accounting procedures provide for the central reporting, by the Treasury Bureau of Accounts, of amounts of depositary receipts issued in national totals only. These amounts included in total tax collections but not in State distribution.

⁷ Beginning 1957, collections adjusted to exclude amounts originally deposited in the U. S. Treasury and subsequently transferred to the Government of Guam, in accordance with Public Law 630, approved Aug. 1, 1950.

Source: Treasury Department, Internal Revenue Service; *Annual Report of the Commissioner*.

No. 467.—INDIVIDUAL INCOME TAX LIABILITY AND EFFECTIVE RATES, FOR SELECTED
INCOME GROUPS: 1924 TO 1957
[Maximum earned net income assumed]

GROUP AND REVENUE ACT	INCOME YEAR	LIABILITY ¹ (DOLLARS) OF THOSE WITH NET INCOME OF—									
		\$600	\$1,000	\$2,000	\$3,000	\$5,000	\$8,000	\$10,000	\$25,000	\$100,000	\$500,000
Single person, no dependent:											
1924			15	30	60	150	225	1,635	22,645	199,645	
1926			6	17	40	101	154	1,234	16,134	116,134	
1928	1928, 1930-1931		6	17	40	101	154	1,099	15,844	115,844	
1929 ²			2	6	13	52	90	922	14,930	110,930	
1932	1932-1933		40	80	160	420	600	2,640	30,220	263,720	
1934	1934-1935		32	68	140	378	560	2,804	31,404	264,844	
1936, 1938 ⁴	1936-1939		32	68	140	378	560	2,804	33,354	305,224	
1940	1940 ⁵		4	44	84	172	449	686	4,253	44,268	330,093
1941			21	117	221	483	1,031	1,493	7,224	53,214	345,654
1942	1942 ⁶		15	89	273	472	920	1,742	2,390	9,628	64,641
	1943 ⁷		17	107	333	574	1,105	2,052	2,783	10,644	69,665
1944 ⁸	1944-1945		28	115	345	685	1,105	2,035	2,735	10,590	69,870
1945	1946-1947		19	95	285	485	922	1,720	2,347	9,362	63,641
1948	1948-1949		66	232	409	811	1,546	2,124	8,600	53,762	385,000
1950			70	244	428	843	1,604	2,201	8,898	60,770	396,221
1951	1951 ¹⁰		82	286	498	964	1,816	2,486	9,976	67,274	429,750
1952-1953 ¹⁰			89	311	542	1,052	1,992	2,728	10,940	69,688	436,164
1954 ¹¹	1954-1957 ¹⁰		80	280	488	944	1,780	2,436	9,796	66,798	429,274
Married person, no dependent:											
1924			8	38	105	165	1,565	22,575	199,575		
1926	1925 ² -1927			17	56	101	1,159	16,059	116,059		
1928	1928, 1930-1931			17	56	101	1,024	15,769	115,769		
1929 ³				6	22	52	862	14,870	110,870		
1932	1932-1933			20	100	300	480	2,520	30,100	263,600	
1934	1934-1935			8	80	248	415	2,489	30,594	263,944	
1936, 1938 ⁴	1936-1939			8	80	248	415	2,489	32,489	304,144	
1940	1940 ⁵			31	110	317	528	3,843	43,476	330,156	
1941			42	138	375	873	1,305	6,864	52,704	345,084	
1942	1942 ⁶		140	324	746	1,532	2,152	9,220	64,060	414,000	
	1943 ⁷		1	15	188	405	894	1,780	2,467	10,035	68,584
1944 ⁸	1944-1945		3	15	245	475	975	1,885	2,585	10,295	69,435
1945	1946-1947			190	380	798	1,577	2,185	9,082	63,128	407,465
1948	1948-1949 ¹²			133	299	631	1,206	1,621	5,877	46,403	359,692
1950	1950 ¹²			139	313	661	1,257	1,686	6,087	47,994	370,657
1951	1951 ¹⁰ ¹²			163	367	775	1,443	1,928	6,874	53,516	404,500
1952-1953 ¹⁰ ¹²				178	400	844	1,577	2,104	7,508	56,932	412,328
1954 ¹¹	1954-1957 ¹⁰ ¹²			160	360	760	1,416	1,888	6,724	52,776	403,548
Married person, 2 dependents:											
1924	1924				26	81	141	1,525	22,535	199,535	
1926	1925 ² -1927				8	42	83	1,128	16,029	116,029	
1928	1928, 1930-1931				8	42	83	994	15,739	115,739	
1929 ³					3	14	40	838	14,846	110,846	
1932	1932-1933				68	236	416	2,456	30,036	263,536	
1934	1934-1935				48	184	343	2,327	30,162	263,464	
1936, 1938 ⁴	1936-1939				48	184	343	2,327	31,997	303,568	
1940	1940 ⁵				75	246	440	3,571	42,948	329,637	
1941	1941				58	271	717	1,117	6,480	52,180	344,476
1942	1942 ⁶				13	191	592	1,322	1,914	8,814	63,479
	1943 ⁷				1	14	58	267	730	1,553	6,574
1944 ⁸	1944-1945				3	15	45	275	755	1,585	2,245
1945	1946-1947					190	589	1,292	1,862	8,522	62,301
1948	1948-1949 ¹²					100	432	974	1,361	5,476	45,643
1950	1950 ¹²					104	452	1,016	1,417	5,672	47,208
1951	1951 ¹⁰ ¹²					122	530	1,174	1,622	6,406	52,640
1952-1953 ¹⁰ ¹²						133	577	1,282	1,774	7,004	56,032
1954 ¹¹	1954-1957 ¹⁰ ¹²					120	520	1,152	1,592	6,268	51,912

¹ Actual tax liability on selected net incomes and necessary assumptions.

² Provisions of 1926 Act were retroactive to 1925.

³ Normal tax rates of 1928 Act were reduced for 1929 only by Joint Resolution of Congress, No. 133, approved in Dec. 1929.

⁴ Rates and exemptions for 1936 and 1938 Acts were identical and resulted in the same tax liabilities.

⁵ Includes defense tax.

⁶ Tax liabilities for 1942 and 1943 unadjusted for transition to current payment basis.

INDIVIDUAL INCOME TAXES

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No. 467.—INDIVIDUAL INCOME TAX LIABILITY AND EFFECTIVE RATES, FOR SELECTED INCOME GROUPS: 1924 TO 1957—Continued

[Maximum earned net income assumed]

GROUP AND REVENUE ACT	INCOME YEAR	EFFECTIVE RATE ¹³ (PERCENT) FOR THOSE WITH NET INCOME OF—									
		\$600	\$1,000	\$2,000	\$3,000	\$5,000	\$8,000	\$10,000	\$25,000	\$100,000	\$500,000
Single person, no dependent:											
1924	1924		0.8	1.0	1.2	1.9	2.3	6.5	22.7	39.9	
1926	1925 ² -1927		0.8	0.6	0.8	1.3	1.5	4.9	16.1	23.2	
1928	1928, 1930-1931		0.8	0.6	0.8	1.3	1.5	4.4	15.8	23.2	
1929	1929		0.1	0.2	0.3	0.7	0.9	3.7	14.9	22.2	
1932	1932-1933		2.0	2.7	3.2	5.3	6.0	10.6	30.2	52.7	
1934	1934-1935		1.6	2.3	2.8	4.7	5.6	11.2	31.4	53.0	
1936, 1938 ⁴	1936-1939		1.6	2.3	2.8	4.7	5.6	11.2	33.4	61.0	
1940	1940 ⁵		0.4	2.2	2.8	3.4	5.6	6.9	17.0	44.3	66.2
1941	1941		2.1	5.9	7.4	9.7	12.9	14.9	28.9	53.2	69.1
1942	1942 ⁶		2.5	8.9	13.7	15.7	18.4	21.8	23.9	38.5	64.6
	1943 ⁷		2.8	10.7	16.7	19.1	22.1	25.7	27.8	42.6	69.7
1944 ⁸	1944-1945		3.8	11.5	17.3	19.5	22.1	25.4	27.6	42.4	69.9
1945	1946-1947		3.2	9.5	14.3	16.2	18.4	21.5	23.5	37.5	63.5
1948	1948-1949		6.6	11.6	13.6	16.2	19.3	21.2	34.4	58.8	77.0
1950	1950		7.0	12.2	14.3	16.9	20.0	22.0	35.6	60.8	79.2
1951	1951 ¹⁰		8.2	14.3	16.6	19.3	22.7	24.9	39.9	67.3	86.0
	1952-1953 ¹⁰		8.9	15.5	18.1	21.0	24.9	27.2	43.8	69.7	87.2
1954 ¹¹	1954-1957 ¹⁰		8.0	14.0	16.3	18.9	22.3	24.4	39.2	66.8	85.9
Married, person, no dependent:											
1924	1924		0.3	0.8	1.3	1.7	6.3	22.6	39.9		
1926	1925 ² -1927			0.3	0.7	1.0	4.6	16.1	23.2		
1928	1928, 1930-1931				0.3	0.7	1.0	4.1	15.8	23.2	
1929 ³	1929				0.1	0.3	0.5	3.5	14.9	22.2	
1932	1932-1933				0.7	2.0	3.8	4.8	10.1	30.1	52.7
1934	1934-1935				0.3	1.6	3.1	4.2	10.0	30.6	52.8
1936, 1938 ⁴	1936-1939				0.3	1.6	3.1	4.2	10.0	32.5	60.8
1940	1940 ⁶				1.0	2.2	4.0	5.3	15.4	43.5	66.0
1941	1941				2.1	4.6	7.5	10.9	18.1	27.5	52.7
1942	1942 ⁶				7.0	10.8	14.9	19.2	21.5	36.9	64.1
	1943 ⁷				0.2	1.5	13.5	17.9	22.3	24.7	40.1
1944 ⁸	1944-1945				0.5	1.5	12.3	15.8	23.6	25.9	41.2
1945	1946-1947					9.5	12.7	16.0	19.7	21.9	36.3
1948	1948-1949 ¹²					6.6	10.0	12.6	15.1	16.2	23.5
1950	1950 ¹²					7.0	10.4	13.2	15.7	16.9	24.3
1951	1951 ¹⁰ ¹²					8.2	12.2	15.5	18.0	19.3	27.5
	1952-1953 ¹⁰ ¹²					8.9	13.3	16.9	19.7	21.0	30.0
1954 ¹¹	1954-1957 ¹⁰ ¹²					8.0	12.0	15.2	17.7	18.9	26.9
Married person, 2 dependents:											
1924	1924					0.5	1.0	1.4	6.1	22.5	39.9
1926	1925 ² -1927					0.2	0.5	0.8	4.5	16.0	23.1
1928	1928, 1930-1931					0.2	0.5	0.8	4.0	15.7	23.1
1929 ³	1929					0.1	0.2	0.4	3.4	14.8	22.2
1932	1932-1933					1.4	3.0	4.2	9.8	30.0	52.7
1934	1934-1935					1.0	2.3	3.4	9.3	30.2	52.7
1936, 1938 ⁴	1936-1939					1.0	2.3	3.4	9.3	32.0	60.7
1940	1940 ⁶					1.5	3.1	4.4	14.3	42.9	65.9
1941	1941					1.9	5.4	9.0	11.2	25.9	52.2
1942	1942 ⁶					0.7	6.4	11.8	16.5	19.1	35.3
	1943 ⁷					0.2	1.4	2.9	8.9	14.6	22.1
1944 ⁸	1944-1945					0.5	1.5	2.3	9.3	38.8	68.6
1945	1946-1947						6.3	11.8	16.2	18.6	34.1
1948	1948-1949 ¹²						3.3	8.6	12.2	13.6	45.6
1950	1950 ¹²						3.5	9.0	12.7	14.2	22.7
1951	1951 ¹⁰ ¹²						4.1	10.6	14.7	16.2	25.6
	1952-1953 ¹⁰ ¹²						4.4	11.5	16.0	17.7	28.0
1954 ¹¹	1954-1957 ¹⁰ ¹²						4.0	10.4	14.4	15.9	25.1
										51.9	80.5

⁷ Includes net Victory tax. Computed by assuming that deductions are 10 percent of Victory tax net income; i.e., that Victory tax net income is ten-ninths of selected net income.⁸ Individual Income Tax Act of 1944. ⁹ Taking into account maximum effective rate limitation of 77 percent.¹⁰ Excludes self-employment tax. ¹¹ Internal Revenue Code of 1954.¹² Split income basis. ¹³ Tax liability divided by stated net income.

Source: Treasury Department.

No. 468.—INDIVIDUAL INCOME AND FIDUCIARY INCOME TAX RETURNS WITH INCOME—
SUMMARY: 1925 TO 1955[Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, un-audited except to insure proper execution. See also *Historical Statistics, 1789-1945*, series P 144-147.]

ITEM	1925	1930	1935	1940	1945	1950	1954	1955
Number of individual returns, total ¹								
1,000.....	4,171	3,708	4,575	14,665	49,751	52,656	56,307	57,818
Taxable.....	2,501	2,038	2,111	7,505	42,651	38,187	42,633	44,689
Nontaxable.....	do	1,670	2,464	7,161	7,100	14,409	13,674	13,129
Net income or adjusted gross income ²	\$1,000,000..	21,895	18,119	14,910	36,580	120,301	179,874	230,236
Income tax ³	do	735	477	657	1,496	17,050	18,375	26,660
Average per return: ⁴								
Income.....	dollars	5,249	4,887	3,259	2,495	2,418	3,416	4,080
Income tax.....	do	176	129	144	102	343	349	474
Income tax per capita of total population ⁵	do	6.35	3.87	5.14	11.32	128	121	165
Percent of population filing returns ⁶		5.27	4.43	5.23	16.70	55.85	55.31	56.41
Taxable fiduciary returns:								
Number.....	1,000.....							
Total income.....	\$1,000,000..	(1)	(1)	(1)	{ 114	115	128	(1)
Income tax ³	do				857	1,234	1,869	(6)
Nontaxable fiduciary returns:					{ 176	209	264	(6)
Number.....	1,000.....	(6)	(6)	(6)	(6)	(6)	291	(6)
Total income.....	\$1,000,000..	(6)	(6)	(6)	(6)	(6)	2,005	(6)

¹ Taxable fiduciary returns included with individual returns through 1940.² Net income for 1940 and prior years; adjusted gross income, 1945 and later years.³ Income tax before tax credits, 1940 and prior years; after tax credits, 1945 and later years.⁴ Includes defense tax.⁵ For individual returns only, 1945 and later years. Joint returns counted twice for per capita tax and percent of population filing.⁶ Not available.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 469.—INDIVIDUAL SELF-EMPLOYMENT TAX RETURNS, BY ADJUSTED GROSS INCOME CLASSES: 1954 AND 1955

[Number of returns in thousands; tax in millions of dollars. Excludes self-employment data filed by Puerto Ricans and Virgin Islanders. See headnote, table 468]

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		SELF-EMPLOYMENT TAX ¹		ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		SELF-EMPLOYMENT TAX ¹		
	1954	1955	1954	1955		1954	1955	1954	1955	
	Total	4,212	6,646	301	463	\$3,000 to \$3,999.....	657	905	52	71
No adjusted gross income.....	13	80	1	3		\$4,000 to \$4,999.....	488	677	42	64
Under \$600.....	90	255	2	5		\$5,000 to \$9,999.....	927	1,207	85	122
\$600 to \$999.....	224	474	5	11		\$10,000 to \$14,999.....	217	285	22	34
\$1,000 to \$1,499.....	318	683	11	22		\$15,000 to \$19,999.....	82	114	9	14
\$1,500 to \$1,999.....	359	655	16	29		\$20,000 to \$29,999.....	68	93	7	11
\$2,000 to \$2,499.....	345	606	19	33		\$30,000 to \$49,999.....	36	49	4	6
\$2,500 to \$2,999.....	386	539	25	35		\$50,000 to \$69,999.....	15	19	2	2
						\$100,000 and over.....	4	5	(2)	1

¹ Self-employment tax levied on self-employment income in addition to income tax.² Less than \$500,000.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

INDIVIDUAL INCOME TAXES

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No. 470.—INDIVIDUAL INCOME TAX RETURNS WITH INCOME, BY ADJUSTED GROSS INCOME CLASSES: 1950, 1954, AND 1955

[Number of returns in thousands; money figures in millions of dollars. See headnote, table 468]

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			ADJUSTED GROSS INCOME			INCOME TAX AFTER CREDITS		
	1950	1954	1955	1950	1954	1955	1950	1954	1955
	52,656	56,307	57,818	179,874	230,236	249,429	18,375	26,666	29,614
Total.....	52,656	56,307	57,818	179,874	230,236	249,429	18,375	26,666	29,614
Under \$600.....	3,780	3,940	3,839	1,265	1,295	1,262	40	38	42
\$600 to \$999.....	3,582	3,181	3,208	2,880	2,543	2,566	2,044	2,144	2,171
\$1,000 to \$1,499.....	5,077	4,521	4,524	6,351	5,631	5,616	197	214	217
\$1,500 to \$1,999.....	5,473	4,207	4,125	9,579	7,358	7,212	413	345	353
\$2,000 to \$2,499.....	5,643	4,312	4,117	12,704	9,704	9,275	648	575	552
\$2,500 to \$2,999.....	5,786	4,485	4,312	15,902	12,305	11,859	891	818	794
\$3,000 to \$3,999.....	9,837	9,156	8,665	34,107	32,041	30,320	2,177	2,467	2,382
\$4,000 to \$4,999.....	5,985	7,011	8,009	26,708	35,436	35,931	2,044	3,050	3,129
\$5,000 to \$9,999.....	6,115	12,466	14,459	39,046	81,879	95,542	3,984	9,210	10,614
\$10,000 to \$14,999.....	679	1,217	1,518	8,149	14,411	17,924	1,157	2,185	2,692
\$15,000 to \$19,999.....	256	369	426	4,397	6,324	7,300	758	1,146	1,308
\$20,000 to \$29,999.....	223	292	331	5,392	7,023	7,973	1,121	1,522	1,707
\$30,000 to \$49,999.....	136	162	191	5,144	6,072	7,143	1,382	1,684	1,982
\$50,000 to \$99,999.....	63	70	78	4,193	4,856	5,152	1,517	1,709	1,852
\$100,000 to \$199,999.....	16	15	17	2,063	1,939	2,225	942	872	959
\$200,000 to \$499,999.....	4	3	4	1,141	919	1,144	603	455	549
\$500,000 to \$999,999.....	1	(2)	1	419	295	418	240	155	210
\$1,000,000 and over.....	(2)	(2)	(2)	433	407	568	261	222	291

¹ For 1950, includes nontaxable returns exceeding the class limit.² Less than 500.

No. 471.—INDIVIDUAL INCOME TAX RETURNS WITH INCOME, BY MARITAL STATUS: 1945 TO 1955

[Number of returns in thousands; money figures in millions of dollars. See headnote, table 468]

MARITAL STATUS	1945	1950	1951 ¹	1952 ¹	1953 ¹	1954	1955
Number of returns.....	49,751	52,656	54,970	56,035	57,338	56,307	57,818
Joint returns of husbands and wives.....	24,586	31,332	32,473	33,139	34,121	34,259	35,297
Separate returns of husbands and wives ²	5,951	2,274	2,301	2,299	2,332	2,293	2,111
Returns of heads of household ³				686	841	1,087	953
Returns of surviving spouse ⁴			19,214	19,049	20,108	19,912	20,048
Returns of other single persons.....						18,605	19,332
Adjusted gross income.....	120,301	179,874	203,063	216,052	229,826	230,236	249,429
Joint returns of husbands and wives.....	68,727	134,679	153,021	163,695	175,312	177,281	193,624
Separate returns of husbands and wives ²	21,731	6,178	6,623	6,432	6,653	6,215	6,185
Returns of heads of household ³				3,213	3,893	4,347	4,386
Returns of surviving spouse ⁴						270	454
Returns of other single persons.....	29,843	39,017	43,418	42,711	43,967	42,122	44,780

¹ Excludes 72,160 returns for 1951, 71,890 for 1952, and 78,287 for 1953, and adjusted gross income of \$34,458,000, \$34,962,000, and \$37,079,000, respectively, which were returns with adjusted gross income under \$600 and had only the self-employment tax.² Includes separate community income returns.³ Created under the 1951 act; first classified for 1952.⁴ Created under the 1954 Code.Source of tables 470 and 471: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 472.—INDIVIDUAL INCOME TAX RETURNS WITH INCOME—SOURCES OF INCOME,
BY ADJUSTED GROSS INCOME CLASSES: 1955

[In thousands of dollars. See headnote, table 468]

ADJUSTED GROSS INCOME CLASS	Salaries, wages, etc. ¹	Divi- dends ²	Interest	RENTS AND ROYALTIES		BUSINESS AND PROFESSION ³		PARTNERSHIP	
				Net profit	Net loss	Net profit	Net loss	Net profit	Net loss
Total.....	200,580,472	7,819,949	2,555,609	3,660,430	509,487	20,566,259	1,297,251	9,530,872	330,305
Under \$600.....	1,074,260	13,273	20,083	49,025	14,914	148,721	68,281	21,240	18,909
\$600 to \$999.....	1,970,417	35,254	49,508	99,395	7,832	363,410	44,820	39,528	11,305
\$1,000 to \$1,999.....	10,067,230	160,443	207,752	387,071	28,433	1,647,265	150,020	184,905	23,108
\$2,000 to \$2,999.....	17,788,737	204,998	204,268	328,750	41,409	2,054,085	143,398	352,430	24,330
\$3,000 to \$3,999.....	27,079,405	219,806	174,894	248,886	50,119	2,001,591	145,606	475,302	14,770
\$4,000 to \$4,999.....	32,785,695	225,344	196,226	275,861	51,982	1,801,998	115,721	510,311	17,138
\$5,000 to \$9,999.....	85,563,600	986,005	622,810	856,754	134,231	4,817,069	239,743	2,017,557	44,798
\$10,000 to \$14,999.....	12,313,204	745,815	282,214	370,803	43,826	2,430,150	61,992	1,261,849	31,709
\$15,000 to \$19,999.....	3,655,396	560,954	167,421	213,825	24,877	1,489,921	41,799	900,070	18,969
\$20,000 to \$29,999.....	3,233,092	829,549	201,029	207,144	24,458	1,783,714	58,779	1,206,705	20,012
\$30,000 to \$49,999.....	2,628,218	1,022,511	105,793	252,711	23,804	1,278,703	65,450	1,221,649	20,039
\$50,000 to \$99,999.....	1,080,933	1,128,788	135,470	179,863	22,723	594,886	59,674	864,953	26,609
\$100,000 to \$199,999.....	550,392	742,596	52,789	82,242	18,960	114,304	58,198	321,741	38,558
\$200,000 to \$199,999.....	167,679	471,294	23,153	26,598	10,951	22,151	24,436	108,622	14,005
\$500,000 to \$999,999.....	31,409	187,071	6,483	11,563	5,124	4,548	11,514	21,633	6,240
\$1,000,000 and over.....	7,836	286,158	6,146	9,939	5,844	4,653	7,861	16,359	4,746
ADJUSTED GROSS INCOME CLASS	SALES OF CAPITAL ASSETS		SALES OF PRO- PERTY OTHER THAN CAPITAL ASSETS		Annu- ties and pen- sions	ESTATES AND TRUSTS		Other sources ⁴	Adjusted gross income
	Net gain	Net loss	Net gain	Net loss		Income	Loss		
Total.....	5,024,200	357,641	93,616	121,497	869,562	565,036	13,360	792,714	249,429,182
Under \$600.....	25,150	9,703	2,790	10,640	4,444	1,809	-----	8,700	1,261,713
\$600 to \$999.....	31,594	7,276	1,607	6,176	21,744	6,070	325	25,322	2,566,114
\$1,000 to \$1,999.....	129,465	31,110	8,082	8,681	175,802	20,223	603	82,510	12,828,888
\$2,000 to \$2,999.....	164,118	36,089	5,507	15,886	188,306	24,003	647	89,967	21,133,508
\$3,000 to \$3,999.....	150,465	37,339	7,697	11,906	114,256	20,753	1,101	78,130	30,320,415
\$4,000 to \$4,999.....	186,223	41,208	7,229	9,533	74,210	27,755	986	87,321	35,930,570
\$5,000 to \$9,999.....	737,695	101,162	28,844	21,741	144,041	104,773	2,844	207,573	95,542,198
\$10,000 to \$14,999.....	505,190	36,000	9,162	8,687	42,538	69,334	955	67,542	17,923,575
\$15,000 to \$19,999.....	315,260	19,183	4,814	5,984	21,292	48,916	1,207	34,408	7,300,263
\$20,000 to \$29,999.....	450,484	18,177	7,114	7,069	22,701	60,618	964	40,203	7,972,895
\$30,000 to \$49,999.....	545,813	12,581	5,483	5,851	24,612	59,790	1,035	36,224	7,142,830
\$50,000 to \$99,999.....	584,414	6,103	3,645	5,669	14,564	66,428	1,356	19,866	5,151,675
\$100,000 to \$199,999.....	434,503	1,315	1,000	1,922	6,838	28,680	858	10,054	2,225,327
\$200,000 to \$499,999.....	352,739	246	202	840	3,079	15,900	357	3,068	1,143,650
\$500,000 to \$999,999.....	172,962	39	197	813	664	4,849	84	407	417,978
\$1,000,000 and over.....	248,119	20	243	99	372	5,045	38	1,320	567,583

¹ Salaries after sick pay exclusion.² Dividends after exclusions.³ Business profit and loss without deduction for net operating loss.⁴ Includes all income subject to income tax not elsewhere tabulated and \$12.4 million of wages, dividends, and interest not exceeding \$100 per return reported on Form 1040A, all of which was reduced by net operating loss deduction reported on Form 1040.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 473.—INDIVIDUAL INCOME TAX RETURNS WITH INCOME—SOURCES OF INCOME: 1945 TO 1955

[Money figures in millions of dollars. See headnote, table 468. See also *Historical Statistics, 1789-1945*, series P 144, 146, and 147]

DISTRIBUTION	1945	1950	1952 1	1953 1	1954	1955
Adjusted gross income	120,301	179,874	216,052	229,826	230,236	249,429
Salaries, wages, commissions, etc. ²	91,658	138,956	174,186	187,597	185,795	200,580
Dividends, domestic and foreign ³	3,906	6,131	5,833	5,802	7,031	7,820
Interest		1,583	1,820	2,021	2,350	2,556
Rents and royalties:						
Net income	1,758	3,184	3,432	3,604	3,498	3,660
Net loss	176	281	382	456	402	509
Business or profession: ⁴						
Net profit	12,572	16,847	18,157	18,617	19,219	20,566
Net loss	350	840	1,002	1,056	1,294	1,297
Partnership:						
Net profit	7,196	8,554	8,793	8,769	8,974	9,531
Net loss	87	224	241	266	260	330
Sales of capital assets:						
Net gain	2,276	3,181	2,759	2,472	3,614	5,024
Net loss	182	314	348	436	363	358
Sales of property <i>other</i> than capital assets:						
Net gain	64	101	103	60	105	94
Net loss	70	132	88	108	129	121
Annuities and pensions	195	430	582	670	799	870
Estate and trusts:						
Income	946	1,600	1,700	1,687	684	565
Loss					6	13
Other sources ⁵	595	1,009	750	849	620	793
Income tax after credits	17,050	18,375	27,803	29,431	26,666	29,614
Number of returns	1,000	49,751	52,656	56,035	57,338	57,818

¹ See footnote 1, table 471.² For 1954 and 1955, salaries after sick pay exclusion.³ For 1954 and 1955, dividends after exclusions.⁴ For 1945 and 1950 only, business profit or loss after net operating loss deduction.⁵ Comprises all income subject to income tax not elsewhere listed and includes wages not subject to income tax withholding, dividends, and interest not exceeding a total of \$100 per return reported on Form W-2 for 1945 and 1940A thereafter. However, for 1952-55, this income has been reduced by net operating loss deduction which is a component of adjusted gross income.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 474.—TAXABLE INDIVIDUAL INCOME TAX RETURNS—ANALYSIS, BY ADJUSTED GROSS INCOME CLASSES: 1955

[Money figures, except average tax per return, in thousands of dollars. See headnote, table 468]

ADJUSTED GROSS INCOME CLASS	Number of returns	Adjusted gross income	Amount of exemption ¹	Taxable income ²	Income tax after credits	Average income tax	Effective tax rate percent ³
Total	44,689,065	229,595,449	71,182,201	127,889,249	29,613,722	663	23.2
\$600 to \$999	1,437,846	1,200,421	862,708	211,417	42,172	29	19.9
\$1,000 to \$1,999	4,930,905	7,372,476	3,635,497	2,857,777	569,427	115	19.9
\$2,000 to \$2,999	6,280,041	15,824,478	7,047,348	6,779,283	1,345,509	214	19.8
\$3,000 to \$3,999	7,529,308	26,407,948	11,025,285	11,887,361	2,381,762	316	20.0
\$4,000 to \$4,999	7,619,205	34,208,187	13,971,301	15,558,003	3,129,354	411	20.1
\$5,000 to \$9,999	14,328,468	94,801,910	29,341,119	52,322,682	10,614,024	741	20.3
\$10,000 to \$14,999	1,517,076	17,908,955	3,081,763	12,519,790	2,692,340	1,775	21.5
\$15,000 to \$19,999	425,730	7,295,826	890,932	5,546,304	1,308,272	3,073	23.6
\$20,000 to \$29,999	330,599	7,964,897	705,389	6,371,023	1,707,019	5,103	26.8
\$30,000 to \$49,999	190,589	7,138,272	412,406	5,938,815	1,962,136	10,295	33.0
\$50,000 to \$99,999	77,563	5,149,111	164,503	4,344,889	1,852,467	23,883	42.6
\$100,000 to \$199,999	16,839	2,216,971	34,188	1,837,301	959,227	56,965	52.2
\$200,000 to \$499,999	4,009	1,140,318	8,061	926,044	549,179	136,987	59.3
\$500,000 to \$999,999	624	414,815	1,202	335,849	209,843	336,295	62.5
\$1,000,000 and over	263	550,864	499	452,713	290,986	1,106,411	64.3

¹ Exemption allowed for income tax purposes; includes the per capita exemption of \$600 for the taxpayer, his spouse on a joint return, and each dependent, together with additional exemptions for taxpayer, and his spouse on a joint return, of \$600 if blind and \$600 for age 65 or over.² This is the income tax base for all taxable returns whether or not reported on the return.³ Income tax as percent of taxable income.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 475.—INDIVIDUAL INCOME RETURNS AND TAXES, BY STATES AND OTHER AREAS:
1950, 1954, AND 1955

[Number of returns in thousands; money figures in millions of dollars. Aggregates in this table differ somewhat from those in other tables for individual returns with income because of a distinct weighting system for State data, and for 1955, the inclusion of returns with no adjusted gross income]

STATE OR OTHER AREA	1950			1954			1955			Self-employment tax ¹	
	Number of returns	Adjusted gross income	Income tax after credits	Number of returns	Adjusted gross income	Income tax after credits	Number of returns	Adjusted gross income	Income tax after credits		
Total.....	52,665	180,065	18,390	56,306	230,401	26,707	305	58,252	248,779	29,654	463
N. E.....	3,787	12,362	1,281	3,867	15,028	1,777	18	3,923	16,449	2,042	21
Maine.....	320	847	65	337	1,032	94	2	330	1,020	90	2
N. H.....	210	578	49	216	751	75	1	221	797	83	1
Vt.....	126	353	27	129	395	34	1	133	406	41	1
Mass.....	1,931	6,309	650	1,947	7,554	861	8	1,968	8,286	1,023	10
R. I.....	328	1,055	109	318	1,145	133	1	330	1,305	166	2
Conn.....	870	3,219	380	920	4,331	580	5	941	4,626	630	5
M. A.....	12,193	43,705	4,714	12,604	54,702	6,681	72	12,712	58,090	7,293	87
N. Y.....	6,124	22,978	2,628	6,348	28,908	3,643	40	6,394	30,428	3,947	45
N. J.....	2,008	7,307	743	2,140	9,627	1,166	12	2,183	10,304	1,266	15
Pa.....	4,060	13,420	1,344	4,116	16,167	1,872	20	4,135	17,358	2,080	27
E. N. C.....	11,887	42,319	4,402	12,368	53,888	6,543	65	12,506	58,664	7,254	100
Ohio.....	3,066	10,712	1,088	3,219	13,985	1,071	15	3,425	15,918	1,979	24
Ind.....	1,464	4,817	450	1,529	6,103	684	9	1,552	6,503	775	13
Ill.....	3,593	13,469	1,511	3,604	16,597	2,132	20	3,746	17,271	2,190	30
Mich.....	2,477	9,205	968	2,631	12,194	1,524	13	2,727	13,402	1,688	19
Wis.....	1,286	4,117	385	1,325	5,009	532	8	1,356	5,480	622	14
W. N. C.....	4,923	15,320	1,393	5,158	18,468	1,953	29	5,265	19,221	2,092	70
Minn.....	1,076	3,429	300	1,109	4,077	429	6	1,138	4,373	479	15
Iowa.....	938	2,887	247	949	3,276	325	6	968	3,271	328	16
Mo.....	1,346	4,346	438	1,443	5,495	637	7	1,466	5,937	707	13
N. Dak.....	199	549	41	201	552	45	1	206	575	51	4
S. Dak.....	215	558	41	225	654	55	2	229	646	53	4
Nehr.....	470	1,474	135	497	1,666	176	3	506	1,679	178	8
Kans.....	670	2,076	191	734	2,748	286	4	752	2,740	296	10
S. A.....	6,224	19,405	1,800	6,844	25,125	2,631	31	7,209	27,672	2,983	46
Del.....	128	546	110	140	660	123	1	146	795	155	1
Md. ²	1,162	3,817	368	1,084	4,531	511	4	1,143	4,929	564	6
D. C.....	374	1,418	170	347	1,475	198	1	343	1,556	212	1
Va.....	957	2,927	253	1,106	4,041	416	5	1,152	4,385	460	7
W. Va.....	600	1,728	132	568	1,910	185	2	573	2,055	205	3
N. C.....	959	2,750	219	1,102	3,592	305	5	1,164	3,985	351	9
S. C.....	453	1,307	102	518	1,697	141	2	543	1,839	160	4
Ga.....	771	2,308	192	886	3,150	311	4	962	3,520	355	6
Fla.....	822	2,595	254	1,093	4,069	441	7	1,183	4,608	521	9
E. S. C.....	2,447	7,150	604	2,755	9,411	893	13	2,898	10,100	991	23
Ky.....	715	2,117	178	797	2,773	279	4	833	2,921	209	8
Tenn.....	805	2,377	210	909	3,116	297	4	947	3,296	325	7
Ala.....	635	1,836	148	713	2,445	223	3	740	2,679	265	4
Miss.....	202	820	67	336	1,077	94	2	378	1,204	102	4
W. S. C.....	3,826	12,828	1,339	4,318	16,711	1,880	25	4,503	17,606	2,005	40
Ark.....	344	949	74	391	2,221	112	2	416	1,312	114	3
La.....	638	2,080	202	726	2,800	302	4	754	3,025	337	5
Oklahoma.....	607	1,925	181	664	2,441	257	5	690	2,573	260	7
Tex.....	2,238	7,874	883	2,537	10,249	1,209	14	2,643	10,696	1,285	23
Mt.....	1,656	5,575	521	1,876	7,400	791	11	1,994	7,940	874	19
Mont.....	200	694	64	218	840	90	1	240	897	93	3
Idaho.....	191	580	45	200	751	68	2	208	730	70	3
Wyo.....	101	353	34	108	406	45	(*)	113	436	50	1
Colo.....	471	1,609	160	522	2,138	243	3	553	2,225	261	5
N. Mex.....	179	621	58	212	804	83	1	225	891	96	2
Ariz.....	214	748	75	280	1,133	122	2	301	1,263	141	2
Utah.....	225	712	53	247	917	84	1	258	1,042	100	1
Nev.....	66	257	32	89	411	56	1	96	456	63	1
Pac.....	5,542	20,818	2,281	6,295	28,714	3,484	41	6,639	31,837	3,989	55
Wash. ⁴	911	3,255	335	982	4,263	500	6	956	4,203	501	9
Oreg.....	553	2,006	206	579	2,428	271	5	593	2,501	285	6
Calif.....	4,078	15,558	1,740	4,734	22,023	2,713	30	5,090	25,133	3,203	40
Noncontiguous.....	180	554	55	218	774	75	1	304	1,203	128	1
Alaska ⁴								47	244	32	(*)
Hawaii.....	180	584	55	197	719	74	1	205	802	84	1
Puerto Rico ⁴				21	55	1		23	58	1	
Citizens with foreign addresses.....								20	99	11	(*)

¹ See footnote 2, table 469.² For 1950, includes Puerto Rico and Virgin Islands.³ Less than \$500,000.⁴ Alaska included with Washington, 1950 and 1954.⁴ Includes Virgin Islands; see also footnote 2.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 476.—CORPORATION INCOME TAX RETURNS—SUMMARY: 1935 TO 1955

[Money figures in millions of dollars.] Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, prior to audit adjustments or other changes made after the returns were filed, as the result of carry-backs, relief granted under section 722 of the 1939 Internal Revenue Code, recomputation of amortization of emergency facilities, or renegotiation of war contracts. All corporations are required to file returns except those specifically exempt, such as mutual, fraternal, civic, and charitable organizations not operating for profit. Returns of inactive corporations are excluded from these tabulations, except as noted. In comparing data over a period of years, changes in law must be taken into consideration, especially discontinuance for 1934-41 of privilege of filing consolidated returns (except by railroad corporations and their related holding or leasing companies), in 1940-41, by Pan American trade corporations) and the restoration of this privilege in 1942. See source publications for effect of changes on statistical items. Beginning 1951, data are based on a probability sample. For other corporation data based on income tax returns, see pp. 491, 492, and 496. See also *Historical Statistics, 1789-1945*, Series P 152-164]

ITEM	1935	1940	1945	1950	1953	1954	1955
ALL INCOME AND DECLARED VALUE EXCESS PROFITS TAX RETURNS							
Number of returns (excluding inactive corporations)	477,113	473,042	421,125	629,314	697,975	722,805	807,303
Total compiled receipts ¹	114,650	148,237	255,448	458,130	558,242	554,822	642,248
Net income less deficit ²	1,696	8,919	21,139	42,613	39,485	36,328	47,478
Total tax liability	735	³ 2,549	10,795	17,317	19,869	16,861	21,741
Income tax	710	2,144	4,183	16,929	18,256	16,823	21,741
Declared value excess profits tax	25	31	55				
Excess profits tax		374	6,557	1,387	1,613	38	
Dividends paid in cash and assets other than own stock	5,941	6,089	6,081	11,553	11,601	11,913	13,592
RETURNS WITH NET INCOME							
Number of returns	164,231	220,977	303,019	426,283	441,767	441,177	513,270
Total compiled receipts ¹	77,639	125,180	239,046	430,688	506,450	484,727	584,975
Net income ²	5,165	11,203	22,165	44,141	41,819	39,573	50,329
Total tax liability	735	³ 2,549	10,795	17,317	19,869	16,861	21,741
Income tax	710	2,144	4,183	16,929	18,256	16,823	21,741
Declared value excess profits tax	25	31	55				
Excess profits tax		374	6,557	1,387	1,613	38	
Dividends paid in cash and assets other than own stock	4,651	5,888	5,918	11,455	11,423	11,591	13,401
RETURNS WITH NO NET INCOME							
Number of returns	312,882	252,065	118,106	203,031	256,208	281,628	294,033
Total compiled receipts ¹	37,011	23,056	16,402	27,442	51,792	70,095	57,273
Deficit ²	3,469	2,284	1,026	1,527	2,335	3,244	2,851
Dividends paid in cash and assets other than own stock	1,290	200	163	98	178	323	192
Inactive corporations, number of returns	56,518	43,741	33,335	36,078	32,999	31,214	34,822
RETURNS WITH EXCESS PROFITS TAX⁴							
Number of returns		13,440	52,097	50,301	26,567	3,724	
Excess profits net income		2,998	14,165	25,654	16,437		
Adjusted excess profits net income		912	8,368	8,985	5,835		

¹ Total compiled receipts consist of gross sales (less returns and allowances), gross receipts from operations (where inventories are not an income-determining factor), all interest received on Government obligations (less amortizable bond premium), other interest, rents, royalties, excess of net short-term capital gain over net long-term capital loss, excess of net long-term capital gain over net short-term capital loss, net gain from sale or exchange of property other than capital assets, dividends, and other taxable income. Total compiled receipts exclude nontaxable income other than tax-exempt interest received on certain Government obligations.

² Net income (or deficit) for 1935, represents taxable income less allowable deductions; beginning 1940, amount shown is before deduction due to net operating loss of prior years. (For amounts of such deductions, see table 612, p. 492). Beginning 1940, dividends received on stock of domestic corporations are included in taxable income. For 1940 and later years, contributions or gifts are deductible in arriving at net income and are limited to 5 percent of net income before deduction.

³ Includes defense tax.

⁴ For tax reported, see above.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 477.—CORPORATION INCOME TAX RETURNS—NUMBER OF RETURNS, TOTAL
BY INDUSTRIAL
[Money figures in thousands of dollars. Data are estimated]

	INDUSTRIAL GROUP ¹	Total number of returns ²	Total compiled receipts ^{2,3}	1954			Total tax	
				Returns with net income				
				Number	Total compiled receipts ³	Net income ⁴		
1	All industrial groups.....	722,805	554,822,450	441,177	484,727,480	39,572,830	16,860,952	
2	Agriculture, forestry, and fishery.....	8,779	2,272,577	4,741	1,831,616	176,168	65,769	
3	Farms and agricultural services.....	7,971	2,181,075	4,428	1,767,272	163,836	62,904	
4	Forestry.....	262	42,858	160	41,137	10,674	3,513	
5	Fishery.....	546	48,644	153	23,207	1,658	252	
6	Mining and quarrying.....	9,585	8,550,919	4,248	6,708,513	946,048	428,714	
7	Metal mining.....	1,018	1,438,188	215	1,231,859	244,166	111,268	
8	Anthracite mining.....	140	303,203	57	111,550	14,364	1,863	
9	Bituminous coal and lignite mining.....	1,424	1,667,895	462	1,159,895	46,940	16,948	
10	Crude petroleum and natural gas prod.....	4,852	3,903,312	2,208	3,109,752	514,172	240,247	
11	Nonmetallic mining and quarrying.....	2,151	1,178,371	1,306	1,095,457	126,406	59,388	
12	Construction.....	36,130	17,490,821	21,411	14,674,881	633,538	256,365	
13	General building contractors.....	10,599	6,241,020	5,607	5,233,374	163,878	65,356	
14	General contractors other than bldg.....	5,127	5,076,213	3,298	4,472,354	253,272	108,828	
15	General contractors not allocable.....	389	101,137	169	81,386	4,351	1,602	
16	Special trade contractors.....	18,601	5,927,850	11,168	4,783,202	205,939	80,944	
17	Other construction.....	1,414	144,001	409	94,565	6,098	2,135	
18	Manufacturing.....	120,896	265,327,923	74,608	240,028,767	19,653,551	9,482,559	
19	Beverages.....	2,759	7,394,827	1,717	6,646,212	378,867	189,029	
20	Food and kindred products.....	10,289	30,723,502	6,553	30,327,008	1,301,554	638,963	
21	Tobacco manufactures.....	172	3,683,128	110	3,625,413	321,699	166,118	
22	Textile-mill products.....	5,270	11,852,664	3,193	9,288,911	470,031	226,331	
23	Apparel and products made from fabrics.....	13,750	8,606,298	7,600	7,078,063	210,217	91,142	
24	Lumber and wood prod., exc. furniture.....	5,684	5,347,975	3,617	4,764,400	364,341	137,702	
25	Furniture and fixtures.....	4,598	3,465,924	2,617	2,873,368	184,576	86,967	
26	Paper and allied products.....	2,737	8,579,191	2,004	8,126,438	916,440	453,100	
27	Printing, publ., and allied industries.....	14,158	8,567,469	9,464	7,607,786	630,330	289,592	
28	Chemicals and allied products.....	7,350	19,100,533	4,588	17,976,928	2,286,153	1,105,108	
29	Petroleum and coal products.....	715	28,472,253	432	27,674,777	1,602,847	656,380	
30	Rubber products.....	793	4,625,297	544	4,450,202	311,600	154,603	
31	Leather and products.....	2,520	3,075,182	1,621	2,620,113	129,672	60,733	
32	Stone, clay, and glass products.....	4,284	6,650,551	2,844	6,311,736	818,585	405,873	
33	Primary metal industries.....	3,241	19,838,003	2,139	18,467,419	1,618,472	813,521	
34	Fab' metal prod., exc. ordnance, mach'y, and transportation equip.,	11,775	13,798,493	7,497	12,465,646	970,118	469,387	
35	Machinery, exc. transportation equipment and electrical.....	11,716	21,468,783	7,025	19,532,019	1,882,667	938,722	
36	Electrical machinery and equipment.....	8,037	14,444,111	2,439	13,559,700	1,199,092	599,223	
37	Transportation equip., exc. motor vehicles.....	1,206	11,191,658	677	10,856,317	845,849	431,749	
38	Motor vehicles and equip., exc. electrical.....	1,140	20,465,356	688	16,753,300	2,321,402	1,177,537	
39	Ordnance and accessories.....	88	469,532	45	454,267	47,161	22,136	
40	Scientific instruments; photographic equipment; watches, clocks, etc.....	2,027	3,891,598	1,205	3,633,479	433,872	218,616	
41	Other manufacturing.....	10,672	6,015,585	5,009	4,906,930	329,907	149,965	
42	Public utilities.....	29,122	42,361,745	17,436	37,010,426	4,709,853	2,309,201	
43	Transportation.....	21,456	22,079,136	12,590	17,020,174	1,233,657	558,682	
44	Railroads, railway express.....	442	10,727,918	291	8,082,451	558,495	259,314	
45	Urban, suburban, and interurban rwy's. (with or without buses).....	68	368,529	43	166,255	8,306	3,157	
46	Trucking and warehousing.....	11,192	4,761,512	7,080	3,750,349	201,088	88,280	
47	Other motor vehicle transportation, incl. taxicabs and buses.....	4,755	1,195,218	2,388	855,275	56,894	22,952	
48	Pipeline transportation.....	119	554,709	79	408,272	100,030	50,094	
49	Water transportation.....	1,662	1,923,337	942	1,352,681	106,883	45,150	
50	Air transportation and allied services.....	641	1,600,102	234	1,516,487	136,129	65,178	
51	Services incidental to transportation.....	2,473	917,468	1,491	782,092	64,865	28,927	
52	Other transportation.....	104	21,343	42	16,312	1,467	640	
53	Communication.....	4,433	8,560,810	2,713	8,426,150	1,340,164	676,750	
54	Telephone (wire or radio).....	2,644	7,265,563	1,692	7,248,169	1,209,263	614,292	
55	Telegraph (wire and radio).....	6	273,361	3	270,623	11,737	5,840	
56	Radio broadcasting and television.....	1,707	1,018,388	962	903,970	118,916	56,599	
57	Other communication.....	76	3,498	56	3,388	248	53	
58	Electric and gas utilities.....	1,148	11,457,009	948	11,319,574	2,087,228	1,052,310	
59	Electric light and power.....	554	7,967,157	489	7,925,289	1,657,683	841,451	
60	Gas production and distribution, exc. natural gas production.....	594	3,480,852	459	3,304,285	429,545	210,859	
61	Other public utilities.....	2,085	264,790	1,185	244,528	48,804	21,449	
62	Water supply.....	1,679	198,859	939	187,986	39,238	17,730	
63	Public utilities not elsewhere classified.....	406	65,931	246	56,542	9,566	3,719	

For footnotes, see pp. 384 and 385.

**COMPILED RECEIPTS, NET INCOME OR DEFICIT, TOTAL TAX, AND DIVIDENDS PAID,
GROUPS: 1954 AND 1955**

from samples of returns. See headnote and footnotes, table 476]

1955											
Total number of returns ²	Returns with net income					Returns with no net income					
	Number	Total compiled receipts ³	Net in- come ⁴	Total tax	Divi- dends paid ⁵	Number	Total compiled receipts ³	Deficit ⁴	Divi- dends paid ⁵		
807,303	513,270	584,975,387	50,328,887	21,740,890	13,400,660	294,033	57,272,649	2,850,616	191,772	1	
10,303	5,543	2,125,028	184,972	67,968	45,090	4,760	460,970	61,741	603	2	
9,421	5,161	2,047,272	173,052	63,787	43,547	4,260	426,732	58,229	476	3	
327	143	44,413	10,174	3,751	1,287	184	3,991	251	68	4	
555	230	33,343	1,746	430	256	316	30,247	3,261	59	5	
10,718	5,145	7,971,916	1,335,346	607,001	765,843	5,573	1,838,814	255,037	18,708	6	
1,342	181	1,656,742	461,936	207,255	227,205	1,161	223,403	88,355	807	7	
1,181	67	94,648	16,785	2,708	10,138	114	207,519	13,182	923	8	
1,592	823	1,701,953	87,035	30,418	40,353	769	326,534	19,992	956	9	
5,096	2,444	3,222,945	610,869	292,166	433,500	2,652	957,692	122,173	15,331	10	
2,507	1,630	1,205,628	158,721	74,454	54,647	877	123,666	11,335	601	11	
41,569	25,246	16,472,036	653,006	253,670	81,065	16,323	3,566,347	175,168	4,597	12	
13,111	7,416	5,935,944	164,306	63,225	15,270	5,665	1,386,977	62,693	2,929	13	
5,069	4,029	4,846,584	206,931	107,384	45,820	1,940	500,714	46,930	603	14	
489	186	90,109	4,568	1,804	1,063	303	39,822	2,567	85	15	
20,489	12,904	5,430,222	208,907	78,422	18,797	7,555	1,276,697	59,073	906	16	
1,511	711	169,177	8,294	2,835	115	800	62,137	3,905	14	17	
129,828	85,838	288,244,880	26,978,873	13,014,704	6,770,210	43,990	18,218,713	968,420	54,820	18	
8,062	1,950	6,079,207	430,127	209,074	113,893	1,112	649,790	23,504	1,169	19	
11,343	7,480	35,204,192	1,500,690	759,063	376,873	3,854	3,009,814	77,544	2,708	20	
154	120	3,851,087	384,284	198,160	104,499	34	27,492	1,916	19	21	
5,699	3,672	11,808,545	699,366	325,057	156,165	2,027	1,954,731	116,565	8,117	22	
14,383	8,634	8,506,302	271,495	114,763	30,560	5,749	1,570,379	60,983	1,403	23	
6,322	4,292	6,106,857	541,978	202,016	94,459	2,030	557,325	29,632	2,947	24	
5,068	3,371	3,785,632	260,293	125,206	37,890	1,697	425,512	21,281	4,466	25	
3,251	2,505	9,606,725	1,164,185	563,750	259,733	746	411,539	25,773	779	26	
14,800	10,332	9,245,873	852,172	393,003	158,114	4,468	771,204	47,026	1,082	27	
7,975	5,160	21,145,996	3,053,182	1,402,269	964,860	2,806	731,004	49,039	8,137	28	
754	563	31,766,398	2,067,024	835,020	1,119,556	191	339,681	14,072	1,542	29	
845	663	5,743,641	458,363	226,141	101,556	182	112,312	4,478	125	30	
2,760	1,874	3,112,670	163,427	76,482	33,091	886	316,908	12,988	162	31	
4,535	3,222	7,720,232	1,183,867	591,897	244,768	1,313	285,922	15,336	1,687	32	
3,395	2,602	25,427,598	2,941,893	1,471,787	641,437	793	828,212	46,994	1,430	33	
12,492	8,639	14,577,914	1,222,555	536,410	235,971	3,853	1,205,403	71,898	2,757	34	
12,701	8,253	21,615,912	2,234,421	1,104,979	447,143	4,448	1,620,046	125,784	9,893	35	
4,300	2,706	14,758,462	1,253,611	621,979	366,183	1,594	826,943	63,671	5,492	36	
1,391	814	11,396,715	898,293	455,988	183,691	577	357,133	20,161	2,380	37	
1,326	920	26,224,744	4,364,251	2,228,379	903,588	406	1,087,479	56,655	356	38	
99	54	318,192	36,195	18,468	8,347	45	15,207	2,038	-----	39	
2,215	1,351	4,210,989	498,052	249,769	119,424	864	197,016	15,390	657	40	
10,958	6,643	6,022,898	430,121	195,098	68,409	4,315	917,661	65,692	1,512	41	
33,017	20,982	44,547,463	5,955,490	2,903,011	2,350,025	12,035	3,672,017	179,750	34,196	42	
23,856	15,268	21,854,760	1,805,346	808,850	569,247	8,588	3,437,685	150,275	32,558	43	
474	370	10,350,729	929,421	430,829	364,181	104	1,422,405	56,736	28,848	44	
43	34	266,825	11,618	4,460	6,575	9	64,065	11,197	1,283	45	
12,785	8,361	4,925,597	264,115	108,456	32,497	4,424	1,054,797	38,094	762	46	
5,215	3,138	1,117,783	74,805	29,797	29,448	2,077	221,405	9,159	355	47	
146	123	512,127	102,330	51,438	30,955	23	50,566	3,951	62	48	
1,761	1,089	2,047,388	180,956	73,765	59,840	672	273,325	19,305	1,082	49	
544	308	1,771,682	157,965	73,088	24,455	236	72,212	4,095	-----	50	
2,772	1,780	836,469	80,446	35,458	19,884	986	268,231	7,688	166	51	
116	59	26,160	3,690	1,568	1,412	57	1,679	50	-----	52	
5,129	3,256	9,769,385	1,702,600	863,117	562,168	1,873	138,398	19,199	543	53	
2,510	1,546	8,199,027	1,504,937	768,790	539,981	964	20,421	1,934	98	54	
7	4	298,449	26,090	13,053	7,140	3	3,119	273	-----	55	
2,438	1,613	1,265,598	169,690	80,503	14,991	825	114,035	16,729	445	56	
1,165	920	12,642,886	2,388,830	1,206,333	1,200,642	236	59,021	3,802	124	58	
456	301	8,643,446	1,851,372	938,044	936,981	65	18,252	1,199	59	59	
709	538	3,999,440	537,458	268,289	263,661	171	40,769	2,603	124	60	
2,867	1,529	280,432	58,714	24,702	17,968	1,338	36,913	6,474	971	61	
2,199	1,182	219,280	52,155	22,021	16,688	1,017	22,777	4,339	971	62	
668	347	61,152	6,559	2,681	1,280	321	14,136	2,135	-----	63	

No. 477.—CORPORATION INCOME TAX RETURNS—NUMBER OF RETURNS, TOTAL PAID, BY INDUSTRIAL

[Money figures in

INDUSTRIAL GROUP ¹	1954					Total tax	
	Total number of returns ²	Total compiled receipts ^{2,3}	Returns with net income				
			Number ³	Total compiled receipts ³	Net income ⁴		
Trade.....	238,523	173,303,172	143,432	147,772,449	4,356,658	1,892,842	
Wholesale.....	77,064	83,339,458	50,788	71,725,007	1,793,448	750,448	
Commission merchants.....	10,731	4,283,287	6,617	3,452,488	118,142	43,908	
Other wholesalers.....	66,333	79,056,166	44,171	68,272,519	1,675,306	715,540	
Food.....	9,160	16,313,731	5,982	13,637,208	199,483	83,305	
Alcoholic beverages.....	2,177	4,468,041	1,426	4,018,165	60,616	26,204	
Apparel and dry goods.....	5,283	4,272,279	3,085	3,369,906	79,038	30,452	
Chemicals, paints, and drugs.....	3,316	3,793,922	2,135	3,536,762	140,017	60,648	
Hardware, electrical goods, plumbing and heating equipment.....	7,350	9,030,013	5,186	8,064,397	218,831	96,433	
Lumber, millwork, and construction materials.....	4,560	4,672,375	3,491	4,325,563	120,045	52,697	
Machinery and equipment.....	6,719	5,426,784	4,632	4,824,641	176,827	76,326	
Farm products (raw materials).....	3,169	6,919,877	2,321	6,017,419	99,145	42,828	
Wholesalers not elsewhere classified.....	22,042	21,160,962	14,421	17,912,592	525,601	227,491	
Wholesalers not allocable.....	2,557	2,948,182	1,482	2,565,776	46,643	10,156	
Retail.....	130,953	81,237,530	80,003	68,498,994	2,320,795	1,040,519	
Food.....	10,597	20,008,126	6,287	19,017,478	425,858	205,540	
General merchandise.....	7,545	17,240,209	4,833	16,277,192	975,099	484,793	
Department stores.....	2,640	18,498,188	2,044	12,900,614	797,067	397,297	
Mail-order houses.....	670	490,812	265	302,573	11,603	5,349	
Variety stores.....	905	2,475,652	489	2,432,714	147,452	75,210	
Other general merchandise.....	3,327	775,557	2,035	641,291	18,977	6,937	
Apparel and accessories.....	18,469	5,717,805	11,133	4,559,379	159,420	62,512	
Furniture and house furnishings.....	13,186	3,341,981	7,405	2,496,502	89,839	32,516	
Automotive dealers and filling stations.....	25,218	19,062,983	13,149	13,983,005	249,408	97,225	
Automobiles and trucks.....	19,195	17,654,041	9,451	12,256,245	197,879	76,118	
Parts, accessories, tires, batteries.....	2,819	892,586	1,740	740,548	23,706	9,532	
Filling stations.....	3,204	1,116,356	1,958	986,212	27,734	11,577	
Drug stores.....	5,916	1,727,014	3,975	1,498,558	48,360	19,762	
Eating and drinking places.....	18,644	2,715,819	7,732	1,787,845	70,222	26,172	
Building materials and hardware.....	15,992	4,988,308	10,433	4,169,649	155,171	56,618	
Lumber and building materials.....	9,710	3,739,336	6,879	3,276,024	128,454	47,582	
Hardware and farm equipment.....	6,282	1,248,972	3,554	893,025	26,717	9,036	
Other retail trade.....	24,386	5,840,285	14,966	4,709,386	156,411	55,381	
Liquor stores.....	3,059	476,173	1,920	364,489	7,169	2,066	
Jewelry stores.....	3,010	596,055	1,803	465,881	25,498	9,622	
Other retail stores.....	14,625	3,577,365	9,034	2,932,082	95,883	33,635	
Retail trade not allocable.....	3,692	1,190,602	2,209	945,984	27,861	10,058	
Trade not allocable.....	21,506	8,726,189	12,641	7,545,448	233,415	92,875	
Finance, insurance, real estate, and lessors of real property.....	205,339	29,795,719	138,764	26,469,350	8,293,140	2,094,190	
Finance.....	47,602	12,557,977	34,208	10,895,449	3,708,202	1,235,710	
Banks and trust companies.....	14,080	7,273,259	13,792	7,015,934	2,090,115	877,742	
Credit agencies other than banks.....	24,418	3,441,894	14,155	2,165,757	565,704	250,197	
Holding and other investment companies.....	6,809	1,296,034	5,088	1,264,610	985,932	84,812	
Security and commodity-exchange brokers and dealers.....	1,605	546,700	1,173	449,148	66,451	22,059	
Insurance carriers and agents.....	12,890	11,240,756	9,572	10,783,053	3,486,380	489,220	
Insurance carriers.....	3,004	10,416,658	2,638	10,091,179	3,404,070	460,395	
Insurance agents and brokers.....	9,886	824,098	6,934	691,874	82,310	28,834	
Real estate, except lessors of real property other than buildings.....	139,821	5,697,810	91,706	5,420,211	981,709	319,057	
Lessors of real property, exc. buildings.....	5,026	209,176	3,278	270,637	116,789	50,194	
Services.....	64,845	12,593,627	34,682	10,146,869	788,143	325,917	
Hotels and other lodging places.....	7,474	1,847,902	3,620	1,396,336	106,269	43,411	
Personal services.....	12,540	1,867,418	7,122	1,453,944	81,410	29,912	
Business services.....	15,792	3,650,720	9,434	3,190,456	232,734	96,645	
Automotive repair services and garages.....	6,151	668,506	3,433	483,506	34,199	11,734	
Miscellaneous repair services, hand trades.....	3,587	472,168	1,704	283,137	13,605	4,991	
Motion pictures.....	5,712	2,176,494	3,183	1,863,628	166,736	73,987	
Amusement, except motion pictures.....	6,785	874,347	2,934	680,531	86,175	38,226	
Other services, including schools.....	6,804	1,036,072	3,252	795,271	67,015	27,011	
Nature of business not allocable.....	9,586	125,947	1,855	84,615	15,731	4,895	

¹ See footnote 1, table 478.² Includes returns with net income and returns with no net income.³ See footnote 1, table 476.

CORPORATION INCOME TAXES

385

COMPILED RECEIPTS, NET INCOME OR DEFICIT, TOTAL TAX, AND DIVIDENDS
GROUPS: 1954 AND 1955—Continued

[thousands of dollars]

1955										
Total number of returns ²	Returns with net income					Returns with no net income				
	Number	Total compiled receipts ³	Net income ⁴	Total tax	Dividends paid ⁵	Number	Total compiled receipts ³	Deficit ⁴	Dividends paid ⁵	
264,968	171,794	184,788,925	5,729,871	2,471,884	988,132	98,174	22,995,548	606,496	29,423	1
86,280	62,207	90,063,842	2,521,076	1,055,088	364,235	24,073	9,707,422	215,909	13,158	2
13,703	9,061	5,143,375	197,970	72,361	27,267	4,642	630,405	21,317	1,057	3
72,577	53,146	84,910,467	2,328,106	982,727	336,068	19,431	8,788,017	194,592	12,101	4
9,702	6,658	14,888,063	211,607	87,789	33,608	3,044	2,529,063	32,308	2,422	5
2,500	1,752	5,347,402	83,657	36,999	10,919	757	445,266	8,621	124	6
5,895	3,881	4,240,285	92,547	35,514	14,017	2,109	794,814	20,687	252	7
3,260	2,203	4,134,509	182,633	80,804	35,635	1,006	223,965	6,107	64	8
8,442	6,610	10,205,271	317,875	140,540	49,716	1,832	658,080	20,979	4,929	9
5,484	4,370	5,771,185	175,443	72,479	16,033	1,114	359,445	10,966	398	10
7,784	5,928	6,253,322	269,482	117,051	23,083	1,856	369,903	20,335	1,789	11
3,347	2,420	6,507,806	107,571	44,653	18,487	918	755,243	11,913	584	12
23,245	17,386	24,357,093	813,837	339,823	125,128	5,859	2,190,558	54,743	987	13
2,770	1,834	3,115,531	68,454	27,075	10,347	936	438,680	7,933	552	14
154,931	95,798	85,927,762	2,906,255	1,285,660	572,886	59,133	12,088,202	333,056	11,388	15
12,188	7,382	21,376,516	822,943	231,993	90,508	4,806	1,229,710	25,766	461	16
8,615	5,821	18,239,208	1,144,060	571,639	313,752	2,794	780,965	27,545	2,248	17
2,849	2,292	14,356,500	925,071	464,263	241,658	557	476,248	14,182	1,622	18
822	306	431,814	13,102	6,363	3,861	516	74,157	6,782	156	19
1,207	827	2,600,502	181,570	92,242	64,612	380	73,920	1,266	-----	20
3,737	2,396	760,443	24,317	8,771	3,626	1,341	156,640	5,815	470	21
19,583	12,070	5,458,078	207,503	80,590	34,863	7,513	1,079,577	46,493	923	22
14,535	9,196	3,276,866	119,337	42,164	11,937	5,339	825,375	34,154	473	23
27,739	17,621	22,529,042	399,504	155,884	44,814	10,118	5,101,772	84,770	4,465	24
21,165	13,291	20,623,330	329,052	127,868	37,409	7,874	4,802,176	73,706	3,418	25
2,885	2,034	1,079,552	43,463	17,917	5,600	851	130,264	5,806	26	26
3,039	2,296	827,060	26,989	10,099	1,805	1,393	169,332	5,258	1,047	27
6,636	4,600	1,731,300	62,867	25,449	11,793	2,033	265,655	6,520	20	28
20,537	9,460	220,197	92,852	34,005	13,256	11,077	922,462	38,754	133	29
17,748	12,227	5,376,350	196,650	73,194	25,365	5,521	717,008	27,510	1,299	30
10,684	7,958	4,186,429	158,700	59,968	21,110	2,726	417,525	14,836	1,076	31
7,064	4,269	1,209,930	37,050	13,226	4,255	2,795	299,483	12,074	223	32
27,353	17,421	5,718,630	200,539	70,742	26,209	9,932	1,165,678	41,544	1,361	33
3,474	2,049	399,590	8,034	2,369	865	1,425	144,673	3,055	158	34
2,988	1,946	528,966	20,869	10,383	3,656	1,042	114,476	5,343	39	35
16,874	10,750	3,502,185	122,883	43,782	15,718	6,124	658,222	25,303	450	36
4,017	2,676	1,287,889	33,758	14,208	6,341	1,341	248,308	7,843	705	37
23,757	13,789	8,757,321	302,540	121,136	46,029	9,968	1,109,924	57,531	4,882	38
234,019	155,630	28,918,357	8,559,494	2,062,530	2,235,401	78,389	3,888,363	369,108	40,423	39
53,314	37,370	11,873,499	3,607,078	1,132,437	1,713,609	15,944	2,042,849	78,370	28,932	40
16,125	15,290	7,459,921	1,615,011	723,492	581,939	835	335,997	12,186	1,872	41
27,792	15,731	2,501,501	651,406	285,691	177,858	12,061	1,603,616	38,159	25,404	42
7,658	5,263	1,557,445	1,265,495	97,825	943,074	2,395	46,560	18,426	1,433	43
1,730	1,080	354,632	75,166	25,429	10,738	653	56,676	9,599	223	44
14,527	10,595	11,557,267	3,660,138	506,143	296,680	3,932	426,170	38,178	1,432	45
3,233	2,762	10,793,009	3,584,461	478,246	278,451	471	296,015	26,039	1,266	46
11,294	7,833	764,258	81,677	27,897	18,229	3,461	130,155	12,139	166	47
160,783	104,226	5,218,771	1,169,127	374,543	158,251	56,557	1,388,321	241,956	9,601	48
5,395	3,439	268,820	117,151	49,407	66,861	1,956	31,023	10,604	458	49
72,892	40,909	11,873,565	920,632	366,907	168,396	31,983	2,603,746	216,534	8,496	50
7,968	3,788	1,448,960	111,574	44,149	32,884	4,180	539,215	40,032	438	51
14,094	8,398	1,670,337	94,343	34,304	13,402	5,696	450,962	21,827	773	52
17,968	10,972	3,784,890	289,847	119,387	49,163	6,996	482,130	51,192	510	53
7,237	4,676	672,563	51,987	16,229	3,218	2,561	186,356	10,925	1,561	54
4,264	2,426	459,066	26,029	9,437	1,353	1,838	119,128	6,651	1,794	55
6,510	3,331	2,020,128	175,244	72,871	41,408	3,179	388,384	39,366	1,954	56
7,102	3,216	764,339	88,608	37,537	16,056	3,886	221,982	23,864	1,292	57
7,749	4,102	1,053,287	83,000	32,998	10,912	3,647	215,589	22,677	174	58
9,989	2,183	83,217	11,203	3,155	1,498	7,806	28,131	18,362	506	59

⁴ See footnote 2, table 476.⁵ Paid in cash and assets other than own stock.

No. 478.—ACTIVE CORPORATION INCOME TAX RETURNS—TOTAL COMPILED RECEIPTS, NET INCOME OR DEFICIT, AND TOTAL TAX, BY INDUSTRIAL DIVISIONS: 1935 TO 1955

[See headnote and footnotes, table 476]

ITEM	1935	1940	1945	1950	1954	1955
All industrial divisions: ¹						
Total compiled receipts, all returns..... mil. dol.	114,650	148,237	255,448	458,130	554,822	642,248
Returns with net income..... number	164,231	220,977	303,019	426,283	441,177	513,270
Net income..... mil. dol.	5,185	11,203	22,165	44,141	39,573	50,329
Total tax..... do	735	2,549	10,795	17,317	16,861	21,741
Returns with no net income..... number	312,882	252,065	118,106	203,031	281,628	294,033
Deficit..... mil. dol.	3,469	2,284	1,026	1,527	3,244	2,851
Agriculture, forestry, and fishing: ²						
Total compiled receipts, all returns..... mil. dol.	591	643	903	2,131	2,273	2,586
Returns with net income..... number	2,321	3,213	3,865	5,039	4,741	5,543
Net income..... mil. dol.	44	49	150	321	176	185
Total tax..... do	6	10	64	103	66	68
Returns with no net income..... number	6,734	5,187	2,287	3,261	4,038	4,760
Deficit..... mil. dol.	40	32	16	26	54	62
Mining and quarrying: ³						
Total compiled receipts, all returns..... mil. dol.	2,633	3,264	3,954	8,609	8,551	9,811
Returns with net income..... number	4,527	3,956	3,694	5,032	4,248	5,145
Net income..... mil. dol.	163	315	300	1,175	946	1,335
Total tax..... do	23	68	118	447	429	607
Returns with no net income..... number	9,188	6,427	3,602	4,024	5,337	5,573
Deficit..... mil. dol.	174	109	57	35	205	255
Construction: ²						
Total compiled receipts, all returns..... mil. dol.	1,496	2,528	2,948	11,562	17,491	20,038
Returns with net income..... number	4,242	6,716	7,811	17,808	21,411	25,246
Net income..... mil. dol.	49	102	146	651	634	655
Total tax..... do	7	23	62	247	257	254
Returns with no net income..... number	11,808	9,033	4,023	9,826	14,719	16,323
Deficit..... mil. dol.	56	34	33	89	146	175
Manufacturing: ²						
Total compiled receipts, all returns..... mil. dol.	47,947	66,901	141,284	220,303	268,328	306,464
Returns with net income..... number	37,976	47,168	61,680	79,186	74,608	85,838
Net income..... mil. dol.	2,483	5,632	10,577	24,224	21,654	20,979
Total tax..... do	357	1,553	6,112	10,637	9,483	13,015
Returns with no net income..... number	53,700	38,420	17,432	36,686	46,288	43,990
Deficit..... mil. dol.	666	325	326	502	1,364	968
Public utilities: ²						
Total compiled receipts, all returns..... mil. dol.	11,604	13,710	22,663	32,137	42,362	48,219
Returns with net income..... number	10,600	11,479	12,966	16,452	17,436	20,982
Net income..... mil. dol.	927	1,592	3,134	4,446	4,710	5,955
Total tax..... do	129	362	1,548	1,764	2,309	2,903
Returns with no net income..... number	14,833	10,574	6,770	9,825	11,686	12,035
Deficit..... mil. dol.	572	279	197	114	270	180
Trade: ²						
Total compiled receipts, all returns..... mil. dol.	37,540	47,216	66,640	155,103	173,308	207,734
Returns with net income..... number	57,813	71,706	97,550	148,655	143,432	171,794
Net income..... mil. dol.	767	1,270	3,439	6,620	4,357	5,730
Total tax..... do	109	206	1,902	2,619	1,893	2,462
Returns with no net income..... number	87,068	68,083	23,398	60,684	95,091	93,174
Deficit..... mil. dol.	301	188	76	305	709	606
Finance, insurance, real estate: ³						
Total compiled receipts, all returns..... mil. dol.	9,124	9,913	10,827	18,575	29,796	32,807
Returns with net income..... number	33,231	58,988	90,568	122,742	138,704	155,630
Net income..... mil. dol.	603	2,031	3,756	5,904	8,293	8,559
Total tax..... do	86	198	667	1,256	2,094	2,063
Returns with no net income..... number	91,702	83,614	45,005	49,099	66,575	78,389
Deficit..... mil. dol.	1,382	1,163	262	274	280	369
Services: ²						
Total compiled receipts, all returns..... mil. dol.	3,710	3,846	5,972	9,593	12,594	14,477
Returns with net income..... number	13,358	16,091	22,977	30,164	34,682	40,909
Net income..... mil. dol.	127	203	649	693	788	921
Total tax..... do	18	39	317	241	326	367
Returns with no net income..... number	36,289	25,294	12,130	25,069	30,163	31,983
Deficit..... mil. dol.	269	95	47	121	197	217
Nature of business not allocable:						
Total compiled receipts, all returns..... mil. dol.	6	124	166	118	126	111
Returns with net income..... number	163	1,600	1,908	1,145	1,855	2,183
Net income..... mil. dol.	1	9	15	17	16	11
Total tax..... do	(4)	2	5	5	5	3
Returns with no net income..... number	1,560	5,433	3,459	4,557	7,731	7,806
Deficit..... mil. dol.	9	58	11	10	11	18

¹ A corporation is classified industrially according to the business reported on the return. When diversified activities are reported, the classification is determined by the industry which accounts for the largest percentage of total receipts.

² For changes in classification affecting comparability of data, see *Statistics of Income*, Part 2, for 1938 and 1948.

³ Includes lessors of real property. ⁴ Less than \$500,000.

GIFT AND ESTATE TAXES

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No. 479.—FEDERAL GIFT TAX RETURNS—SUMMARY: 1949 TO 1953
[Money figures in thousands of dollars]

ITEM	1949	1950	1951	Total	1953					Non-taxable returns, no net gifts	
					Taxable returns, net gift classes						
					Under \$50,000 to \$199,999	\$50,000 to \$999,999	\$200,000 to \$999,999	\$600,000 to \$999,999	\$1,000,000 and over		
Number of returns ¹	31,547	39,056	41,703	44,695	7,451	828	147	13	25	36,231	
Total gifts.....	708,381	1,064,200	999,518	1,012,054	252,693	117,761	57,097	11,012	50,094	523,396	
Real estate.....	119,807	153,614	169,638	181,221	47,412	12,190	3,290	—	115	118,214	
Stocks and bonds.....	339,208	573,667	523,149	514,673	121,387	71,020	38,689	8,340	39,701	235,536	
Cash.....	142,608	198,664	174,175	182,790	47,705	17,941	7,254	1,635	4,172	104,084	
Insurance.....	9,277	8,729	7,552	8,096	2,974	—	375	8	—	3,821	
Miscellaneous.....	97,482	129,626	125,009	125,274	33,216	15,690	7,491	1,030	6,107	61,741	
Gifts of taxpayer reported by spouse ²	141,144	225,608	214,414	221,287	52,949	25,755	11,428	2,308	14,228	114,619	
Gifts of spouse reported by taxpayer ²	141,144	225,608	214,414	221,287	41,620	23,604	11,646	1,684	14,222	128,511	
Exclusions ³	190,694	243,033	268,170	275,529	55,724	9,271	2,320	192	406	207,616	
Total gifts after exclusions.....	517,637	821,167	741,348	736,525	185,640	106,339	54,995	10,196	49,683	329,672	
Deductions.....	339,652	483,448	437,217	478,047	104,357	30,563	8,012	723	4,721	329,672	
Charitable gifts after exclusions.....	87,544	140,293	99,312	128,021	30,903	19,844	5,922	614	3,137	67,601	
Marital deduction ⁴	29,549	41,294	36,852	42,856	7,999	2,785	917	6	1,506	29,644	
Specific exemption ⁴	222,559	301,861	301,052	307,170	65,456	7,934	1,173	103	78	232,426	
Net gifts.....	178,035	337,719	304,131	258,478	81,283	75,776	46,984	9,473	44,962	—	
Tax.....	36,087	77,605	67,426	55,528	9,344	14,864	11,347	2,604	17,369	—	

¹ A return is required of every citizen or resident who during the calendar year made gifts (or who is considered as having made gifts) to any one donee of more than \$3,000 in value or made gifts of future interests in property regardless of value. A nonresident alien is required to file a return if gifts consist of property situated in the U.S.

² By consent of both spouses who are citizens or residents, gifts of husband or wife to third party may be considered as made one-half by each.

³ Exclusions are the first \$3,000 of gifts (other than gifts of future interests) made to any one donee during calendar year. In case of consent to divide gifts between husband and wife, each spouse is allowed an exclusion against his half of the gift to common donee.

⁴ Deduction allowed citizens or residents for gifts made to the donor's spouse.

⁴ The specific exemption of \$30,000 less the sum of amounts allowed in prior years may be taken in one year or spread over a period of years, at option of donor. A nonresident alien donor is not entitled to this exemption.

No. 480.—FEDERAL ESTATE TAX RETURNS—SUMMARY: 1940 TO 1955

[An estate tax return is required to be filed (1) for estate of every citizen and resident alien who died (a) in period Aug. 31, 1935, through Oct. 21, 1942, the value of whose gross estate exceeds \$40,000; and (b) on or after Oct. 22, 1942, value of whose gross estate exceeds \$60,000; and (2) for estate of every nonresident alien who died (a) prior to Oct. 22, 1942, any part of whose estate is situated in U.S., at date of death; and (b) on or after Oct. 22, 1942, only if gross estate situated in U.S., at date of death exceeds \$2,000. The estate of an individual who died in the period June 6, 1932, through Aug. 16, 1954, is subject to 2 Federal estate taxes—basic and additional. Basic tax is computed at rates provided by Revenue Act of 1926, which rates are embodied in Int. Rev. Code of 1939 as basic estate tax. Additional tax is excess of tentative tax computed at rates provided by act in force at date of death, over basic tax. Under the 1954 Code, basic and additional rates were combined into a single tax rate schedule, applying to taxable estate.]

FILING PERIOD ¹	RETURNS FILED		GROSS ESTATE (\$1,000)		NET TAXABLE ESTATE ⁴ (\$1,000)		TAX ⁴ (\$1,000)	
	Citizens ² and resident aliens ³	Nonresident aliens ³	Citizens ² and resident aliens ³	Nonresident aliens ³	Citizens ² and resident aliens ³	Nonresident aliens ³	Citizens ² and resident aliens ³	Nonresident aliens ³
1940.....	15,435	1,441	2,632,659	15,540	1,479,268	13,916	250,360	1,196
1945.....	15,898	652	3,436,901	13,524	1,900,159	10,997	531,052	1,876
1947.....	20,899	1,108	4,224,210	27,198	2,319,310	21,872	621,966	4,389
1948.....	23,356	1,025	4,774,783	16,266	2,584,595	12,602	714,707	1,826
1949.....	24,552	1,352	4,933,215	24,511	2,106,827	19,356	567,421	3,407
1950.....	25,858	1,286	4,918,094	24,157	1,916,645	18,192	483,520	3,229
1951.....	27,958	1,044	5,504,961	20,666	2,188,878	16,052	577,401	3,081
1954.....	36,699	973	7,411,754	25,383	2,969,174	16,206	778,504	3,096
1955.....	36,595	970	7,467,443	22,803	2,990,810	15,948	778,342	2,913

¹ No data compiled for 1946, 1952, 1953, or 1955.

² Excludes returns for estates of nonresident citizens who died prior to May 11, 1934.

³ Includes returns for estates of nonresident citizens who died prior to May 11, 1934.

⁴ Net taxable estate is net estate for additional tax and regular net estate for returns filed under the 1926 and prior acts. Tax shown is total net estate tax liability—the sum of net basic tax and net additional tax—and includes defense tax (10 percent of net tax) effective only for estates of individuals who died in period June 26, 1940, through Sept. 20, 1941.

Source of tables 479 and 480: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 481.—ESTATE TAX RETURNS FOR ESTATES OF CITIZENS AND RESIDENT ALIENS,
FILED DURING 1955

[Money figures in thousands of dollars. See also headnote, table 480]

ITEM	Total	Non-taxable	TAXABLE						
			Under 1948 and subsequent acts, by net estate before specific exemption classes ¹						Under 1942 and prior acts
			\$60,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$599,999	\$600,000 to \$999,999	\$1,000,000 to \$4,099,999	\$5,000,000 and over	
Number of returns.....	36,595	11,452	12,657	7,781	3,754	487	400	22	42
Total gross estate.....	7,467,443	1,080,197	1,444,707	1,527,150	1,656,455	499,241	961,766	294,095	3,832
Real estate.....	1,559,672	363,249	436,740	367,410	255,136	51,934	69,599	13,959	1,645
Federal bonds.....	457,054	67,649	99,273	100,057	111,420	28,901	42,147	7,315	312
State and municipal bonds.....	201,013	4,654	6,248	12,504	44,040	29,429	76,078	27,996	4
Other bonds.....	81,885	7,063	12,125	19,071	24,842	7,958	10,471	3,17	38
Corporate stock.....	3,079,022	232,891	405,101	557,006	802,992	272,375	507,294	205,772	491
Cash.....	747,880	180,271	183,903	174,685	152,835	37,484	54,549	13,437	626
Mortgages and notes.....	274,676	46,079	66,116	65,300	59,270	14,441	22,022	1,147	194
Taxable insurance.....	468,498	122,604	115,465	104,733	85,778	18,176	20,838	776	128
Other property.....	602,944	105,737	119,046	126,338	120,124	38,543	68,768	23,376	394
Total deductions.....	4,677,803	1,279,877	1,235,727	937,231	691,377	158,104	285,204	87,601	2,682
Funeral and administrative expenses.....	307,920	45,172	63,301	68,226	68,917	18,063	31,683	12,800	180
Debts and mortgages.....	382,648	105,367	74,149	75,679	65,386	20,022	33,968	7,879	198
Support of dependents ²	149	53	20	59	3				14
Net losses during administration.....		559	108	170	71	44	102	31	33
Marital deduction ³	1,371,730	348,603	279,752	267,649	254,067	71,461	102,238	47,960	
Charitable bequests.....	397,835	90,440	55,176	53,405	71,077	17,545	92,021	18,100	11
Specific exemption ⁴	2,195,460	687,100	759,420	466,860	225,240	29,220	24,000	1,320	2,300
Net deduction for property previously taxed ⁵	21,502	3,084	8,049	5,222	6,643	1,601	1,263		
Disallowable deductions ⁶	2,753	1,263	507	426	359	138			
Allowable deductions.....	4,675,050	1,278,614	1,235,160	936,805	891,018	157,966	285,204	87,601	2,682
Net estate:									
Before specific exemption ⁷	4,987,853	488,083	968,967	1,057,205	1,190,677	370,495	700,562	207,814	3,450
For basic tax ⁸	1,765,998	407	192,660	622,894	263,382	532,650	163,721	275	
For additional tax ⁹	2,990,810	200,547	590,345	965,437	341,275	676,562	206,494	1,150	
Gross tax before credits.....	872,471		18,412	110,470	253,003	105,448	254,529	125,459	150
Basic tax.....	85,437		4	2,298	15,975	10,147	34,671	22,337	5
Additional tax ¹⁰	787,084		18,408	108,172	242,028	95,301	219,858	103,122	145
Tax credits:									
State inheritance taxes.....	86,249		5	2,686	16,557	10,185	34,160	22,652	4
Federal gift taxes.....	1,353		19	275	670	262	127		
Prior transfers ¹¹	2,646		67	530	1,109	218	280	442	
Foreign death duties.....	3,881		21	194	550	386	531	2,199	
Net estate tax.....	778,342		18,300	106,785	239,117	94,397	219,431	100,166	146

¹ Classes are based on the sum of net estate and specific exemption (see note 4), net estate and exemption for additional tax being used if the estate was subject to both basic and additional taxes (1932 act until the 1954 Code).² Allowed estates filed under acts prior to the 1950 act.³ Allowed estates subject to the 1948 and later acts.⁴ Specific exemption is \$60,000 under the 1954 Code; and \$60,000 for additional tax under the 1948, and 1942 acts, \$40,000 under the 1941, 1940, and 1935 acts. (No returns filed under earlier acts.)⁵ Allowed estates subject to acts prior to the 1954 Code.⁶ Disallowed amount of funeral and administrative expenses, debts, mortgages and liens, and support of dependents in excess of property subject to claims includable in gross estate, on estates filed under the 1942 and later acts.⁷ Excess of gross estate over allowable deductions exclusive of specific exemption.⁸ Net estate after the exemption of \$100,000 allowed for basic tax, prior to the 1954 Code.⁹ Includes taxable estate for returns filed under the 1954 Code.¹⁰ Includes gross tax for estates taxed under the 1954 Code.¹¹ New tax credit for estates subject to the 1954 Code.Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 482.—PUBLIC AND PRIVATE DEBT: 1930 TO 1957

[In billions of dollars. Data as of end of calendar year except State and local government debt as of June 30.
See text, p. 362]

YEAR	Public and private, total	PUBLIC			Total	Corporate		PRIVATE				
		Total	Federal ¹	State and local		Long-term	Short-term	Individuals and noncorporate				
								Mortgage	Nonmortgage	Farm	Non-farm ²	
GROSS DEBT												
1930	214.3	55.8	17.3	18.5	178.5	61.1	46.3	9.4	32.0	2.4	1.5	27.3
1935	200.2	61.0	41.7	19.3	139.2	52.0	37.8	7.4	24.7	1.5	1.5	15.7
1940	215.8	73.8	53.6	20.2	142.0	51.2	37.7	6.5	26.0	2.6	2.6	17.9
1941	242.3	89.2	69.0	20.2	153.1	51.2	46.3	6.4	27.2	2.9	1.1	19.2
1942	299.1	142.9	123.2	10.7	156.2	50.2	56.2	6.0	26.8	3.0	1.1	14.1
1943	304.5	205.4	186.7	18.7	159.1	48.4	62.0	5.4	26.2	2.8	1.4	14.4
1944	430.9	271.2	253.7	17.5	159.7	47.0	62.0	4.9	26.1	2.8	1.1	16.9
1945	463.3	309.2	292.6	16.6	154.1	45.3	54.2	4.8	27.0	2.5	1.1	20.4
1946	457.9	288.0	272.1	15.9	169.9	48.4	60.9	4.9	32.5	2.7	1.1	20.5
1947	485.6	286.6	269.8	16.8	199.0	55.0	73.2	5.1	38.7	3.5	1.1	23.5
1948	498.6	276.7	258.0	18.7	221.9	62.8	76.0	5.3	45.1	5.5	1.1	27.3
1949	520.3	287.0	266.1	20.9	233.8	67.7	71.8	5.6	50.6	6.4	1.1	31.2
1950	566.4	290.6	266.4	24.2	275.8	72.2	94.9	6.1	59.4	6.2	1.1	37.2
1951	607.5	297.2	270.2	27.0	310.3	79.9	110.8	6.6	67.4	7.0	1.1	36.8
1952	646.0	308.9	279.3	29.6	337.1	88.0	113.5	7.2	75.2	8.0	1.1	45.2
1953	683.7	322.0	289.3	32.7	361.7	93.9	117.6	7.8	83.8	9.2	1.1	49.0
1954	714.0	332.3	294.4	37.9	381.7	99.5	116.8	8.3	94.7	9.3	1.1	53.1
1955	788.2	345.0	301.8	43.2	441.2	108.1	142.9	9.1	108.8	9.7	1.1	62.6
1956	821.8	348.5	300.5	48.0	473.3	117.1	148.7	9.9	121.2	9.6	1.1	66.8
1957	852.7	354.2	301.7	52.5	498.5	127.5	149.1	10.5	131.7	9.8	1.1	70.0
NET DEBT												
1930	191.0	30.6	16.5	14.1	160.4	51.1	38.2	9.4	32.0	2.4	1.5	27.3
1935	174.7	60.5	34.4	16.0	124.2	43.6	31.2	7.4	24.7	1.5	1.5	15.7
1940	189.9	61.3	44.8	16.5	128.6	43.7	31.9	6.5	26.0	2.6	1.1	17.9
1941	211.6	72.6	56.3	16.3	139.0	43.6	39.8	6.4	27.2	2.9	1.1	19.2
1942	269.0	117.5	101.7	15.8	141.5	42.7	49.0	6.0	26.8	3.0	1.1	14.1
1943	313.6	160.3	154.4	14.9	144.3	41.0	54.5	5.4	26.2	2.8	1.1	14.4
1944	370.8	226.0	211.9	14.1	144.8	39.8	54.3	4.9	26.1	2.8	1.1	16.9
1945	406.3	266.4	252.7	13.7	139.9	38.3	47.0	4.8	27.0	2.5	1.1	20.4
1946	307.4	243.3	229.7	13.6	154.1	41.3	52.2	4.9	32.5	2.7	1.1	20.5
1947	417.4	237.7	223.3	14.4	179.7	46.1	62.8	5.1	38.7	3.5	1.1	23.5
1948	433.6	232.7	216.5	16.2	200.9	52.5	65.3	5.3	45.1	5.5	1.1	27.3
1949	448.4	236.7	218.6	18.1	211.7	56.5	61.5	5.6	50.6	6.4	1.1	31.2
1950	490.3	230.4	218.7	20.7	250.9	60.1	81.9	6.1	59.4	6.2	1.1	37.2
1951	524.0	241.8	218.5	23.3	282.2	66.6	95.9	6.6	67.4	7.0	1.1	38.8
1952	555.2	248.7	222.9	25.8	306.5	73.3	97.7	7.2	75.2	8.0	1.1	45.2
1953	586.4	256.7	228.1	28.6	329.7	78.3	101.2	7.8	83.8	9.2	1.1	49.6
1954	611.8	263.6	230.2	33.4	348.2	82.9	100.0	8.3	94.7	9.3	1.1	53.1
1955	672.2	269.9	231.5	38.4	402.3	90.0	122.2	9.1	108.8	9.7	1.1	62.6
1956	699.8	268.1	225.4	42.7	431.7	97.4	126.7	9.9	121.2	9.6	1.1	66.8
1957	725.8	271.1	224.4	46.7	454.7	106.0	126.8	10.5	131.7	9.8	1.1	70.0

¹ Includes categories of debt not subject to statutory debt limit.

² Noncorporate borrowers only.

³ Comprises non-real estate farm debt contracted for productive purposes and owed to institutional lenders (includes C. C. C. loans).

⁴ Comprises debt incurred for commercial (nonfarm), financial and consumer purposes, including debt owed by farmers for financial and consumer purposes.

Source: Department of Commerce, Office of Business Economics (based on data from various governmental agencies); *Survey of Current Business*, September 1953 and May 1958.

No. 483.—PUBLIC DEBT OF THE UNITED STATES: 1900 TO 1957

[Money figures in millions of dollars except per capita. As of June 30. On basis of public debt accounts prior to 1920 and on basis of daily Treasury statements for 1920 through 1952. Beginning with 1953 on basis of *Monthly Statement of Receipts and Expenditures of the U. S. Government*. See also *Historical Statistics, 1789-1945*, series P 132-143.]

YEAR	GROSS DEBT			INTEREST PAID		YEAR	GROSS DEBT			INTEREST PAID	
	Total amount	Per capita ¹	Interest bearing ²	Total	Percent of Federal expenditures		Total amount	Per capita ¹	Interest bearing ²	Total	Percent of Federal expenditures
1900	1,263	\$16.60	1,023	40	7.7	1933	22,539	\$179.48	22,158	689	14.9
1905	1,132	13.51	895	25	4.3	1934	27,053	214.07	26,480	757	11.3
1910	1,147	12.41	913	21	3.1	1935	28,701	225.55	27,645	821	12.6
1911	1,154	12.29	915	21	3.1	1936	33,779	263.79	32,989	749	8.8
1912	1,194	12.52	964	23	3.3	1937	36,425	282.75	35,800	866	11.2
1913	1,198	12.27	966	23	3.2	1938	37,165	286.27	36,576	926	13.6
1914	1,188	11.99	968	23	3.1	1939	40,440	308.98	39,886	941	10.6
1915	1,191	11.85	970	23	3.0	1940	42,968	325.23	42,376	1,041	11.5
1916	1,225	12.02	972	23	3.1	1941	48,961	367.09	48,387	1,111	8.4
1917	2,976	28.77	2,713	25	1.3	1942	72,422	537.13	71,968	1,260	3.7
1918	12,244	117.11	11,986	190	1.5	1943	136,696	999.83	135,380	1,808	2.3
1919	25,482	242.54	25,234	619	3.3	1944	201,003	1,452.44	199,543	2,609	2.7
1920	24,299	228.23	24,063	1,020	15.9	1945	255,682	1,848.60	256,357	3,617	3.7
1921	23,977	220.91	23,739	999	19.5	1946	269,422	1,905.42	268,111	4,722	7.8
1922	22,968	208.65	22,710	991	29.4	1947	268,280	1,792.05	265,113	4,958	12.7
1923	22,350	109.64	22,007	1,056	32.0	1948	252,292	1,720.71	260,063	5,211	15.8
1924	21,251	186.23	20,981	941	30.9	1949	252,770	1,694.75	250,762	5,339	13.5
1925	20,516	177.12	20,211	882	28.8	1950	257,357	1,696.68	255,200	5,750	14.5
1926	19,643	167.32	19,384	832	26.9	1951	255,222	1,653.42	252,852	5,613	12.7
1927	18,512	155.51	18,253	787	26.5	1952	259,105	1,650.06	256,863	5,869	9.0
1928	17,604	146.09	17,318	732	28.6	1953	266,071	1,666.74	263,946	6,504	8.8
1929	16,931	139.04	16,639	678	20.6	1954	271,260	1,670.14	268,910	6,382	9.4
1930	16,185	131.51	15,922	659	19.2	1955	274,374	1,660.16	271,741	6,370	9.9
1931	16,801	135.45	16,520	612	17.1	1956	272,751	1,621.84	269,883	6,787	10.2
1932	19,487	156.10	19,161	599	12.9	1957	270,527	1,579.91	268,486	7,244	10.4

YEAR	INTEREST-BEARING DEBT										Special issues	
	Public issues											
	Marketable					Nonmarketable						
	Total	Bills	Certificates	Notes	Treasury bonds ³	Other bonds ⁴	U. S. savings bonds	Treasury savings notes	Treasury bonds, investment series	Other bonds ⁶		
1940	42,376	1,302	-----	6,383	26,555	196	2,905	-----	-----	261	4,775	
1945	266,357	17,041	34,136	23,497	106,449	196	45,586	10,136	-----	505	18,812	
1946	268,111	17,039	34,804	18,261	119,323	180	49,035	6,711	-----	427	22,332	
1947	255,113	15,775	25,296	8,142	118,822	166	51,367	5,560	-----	2,118	27,366	
1948	250,068	13,757	22,588	11,375	112,462	164	53,274	4,394	959	879	30,211	
1949	250,762	11,536	29,427	3,596	110,425	162	56,260	4,860	954	765	32,776	
1950	255,209	13,533	18,418	20,404	102,795	160	57,536	8,472	954	582	32,356	
1951	252,852	13,614	9,509	35,806	78,833	156	57,572	7,818	14,526	366	34,653	
1952	256,863	17,219	28,423	18,963	75,660	142	57,685	6,612	14,046	373	37,739	
1953	263,946	19,707	15,854	30,425	81,225	124	57,886	4,453	13,288	447	40,538	
1954	268,910	19,515	18,405	31,960	80,378	96	58,061	5,079	12,775	411	42,229	
1955	271,741	19,514	13,836	40,729	81,057	71	58,265	1,913	12,589	417	43,250	
1956	269,883	20,808	16,303	35,952	81,840	50	57,497	-----	12,009	310	45,114	
1957	268,486	23,420	20,473	30,973	80,789	50	54,622	-----	11,135	196	46,827	

¹ Based on estimated population for continental U. S. as of July 1 of each year.

² Excludes bonds issued to Pacific railways and Navy pension fund.

³ Bank eligible bonds and beginning 1942 also includes bank restricted bonds.

⁴ Comprises postal savings and Panama Canal bonds, and also conversion bonds prior to 1947.

⁵ Comprises depositary bonds, and adjusted service bonds until they matured on June 15, 1945. Also includes Armed Forces leave bonds for 1947-51.

Source: Treasury Department; *Annual Report of the Secretary*, Statement of the Public Debt published in *Daily Statement of the U. S. Treasury*, and *Treasury Bulletin*.

No. 484.—OWNERSHIP IN PAR VALUE OF U. S. GOVERNMENT SECURITIES (DIRECT AND FULLY GUARANTEED): 1940 TO 1957

[In millions of dollars. As of December 31. Holdings of Federal Reserve Banks and U. S. Government agencies and trust funds are reported figures; holdings of other investor groups are estimates by Treasury Department]

ITEM	1940	1945	1950	1955	1956	1957
AMOUNT						
Gross debt, total¹	50,942	278,682	256,731	280,822	276,731	275,002
U. S. Government agencies and trust funds: ²						
Special issues	5,370	20,000	33,707	43,926	45,639	45,799
Public issues	2,280	7,048	5,490	7,805	8,398	9,434
Held by the public	43,312	251,634	217,533	229,091	222,694	219,769
Federal Reserve Banks	2,184	24,202	20,778	24,785	24,915	24,238
Commercial banks ³	17,300	90,800	61,800	62,000	59,300	58,700
Mutual savings banks	3,200	10,700	10,900	8,500	8,000	7,500
Insurance companies	6,900	24,000	18,700	14,300	12,800	12,000
Other corporations	2,000	22,200	19,700	23,300	18,600	16,500
State and local governments	500	6,500	8,800	15,100	15,100	17,300
Individuals:						
Savings bonds ⁴	2,800	42,900	40,600	50,200	50,100	48,300
Other securities	7,800	21,200	16,700	15,300	17,000	19,300
Miscellaneous investors ⁵	700	9,100	10,500	15,600	15,900	16,000
PERCENT						
U. S. Government agencies and trust funds ²	15.0	9.7	15.3	18.4	19.5	20.1
Banks	44.5	45.1	36.4	33.9	33.3	32.9
Federal Reserve	4.3	8.7	8.1	8.8	9.0	8.8
Commercial	34.0	32.6	24.1	22.1	21.4	21.3
Mutual savings	6.3	3.8	4.2	3.0	2.9	2.7
Private nonbank investors	40.6	45.2	48.3	47.6	47.2	47.0
Insurance companies	13.5	8.6	7.3	5.1	4.6	4.4
Other corporations	3.9	8.0	7.7	8.3	6.7	6.0
Individuals	20.8	23.0	25.8	23.3	24.2	24.6
Other	2.4	5.6	7.5	10.9	11.6	12.0

¹ Includes all securities issued or guaranteed by U. S. Government, but excludes guaranteed securities held by the Treasury.

² Includes Postal Savings System.

³ Includes holdings by banks in Territories and insular possessions, which amounted to \$300,000,000 (0.5 percent) on June 30, 1957.

⁴ U. S. savings bonds, Series A-F and J, included at current redemption value.

⁵ Comprises savings and loan associations, dealers and brokers, foreign accounts, corporate pension funds, and nonprofit institutions.

Source: Treasury Department; *Treasury Bulletin*.

No. 485.—MARKETABLE INTEREST-BEARING PUBLIC DEBT AND GUARANTEED OBLIGATIONS, BY MATURITY PERIOD: 1950 TO 1957

[In millions of dollars. As of June 30. On basis of *Daily Treasury Statement*. Excludes guaranteed obligations held by the Treasury]

DUE OR FIRST BECOMING CALLABLE	1950		1954		1955		1956		1957	
	Amount outstanding	Percent								
Total	155,325	100.0	150,435	100.0	155,250	100.0	155,026	100.0	155,811	100.0
Within 1 year	42,448	27.3	63,201	42.1	51,152	32.9	64,910	41.9	76,697	49.2
1 to 5 years	51,802	33.4	38,407	25.5	46,399	29.9	36,942	23.8	41,497	26.6
5 to 10 years	15,926	10.3	27,113	18.0	42,755	27.5	40,363	26.0	26,673	17.1
10 to 15 years	19,281	12.4	19,937	13.3	11,371	7.3	8,387	5.4	6,488	4.2
15 to 20 years	25,853	16.6								
Over 20 years			1,606	1.1	3,530	2.3	4,351	2.8	4,349	2.8
Various (Federal Housing Adm. debentures)	16	(2)	80	0.1	43	(2)	73	(2)	106	0.1

¹ The only public marketable guaranteed obligations outstanding.

² Less than 0.05 percent.

Source: Treasury Department *Annual Report of the Secretary*.

392 FEDERAL GOVERNMENT FINANCES AND EMPLOYMENT

No. 486.—INTEREST-BEARING GOVERNMENTAL SECURITIES OUTSTANDING, BY TAX STATUS AND ISSUER: 1935 TO 1957

[In millions of dollars. As of June 30. U. S. Govt. data on basis of *Daily Treasury Statement*. Figures represent par values except in the case of data which include U. S. savings bonds, Series A to F and J, which are included on basis of current redemption values]

YEAR	Total out-standing	TAX STATUS					ISSUER		
		Tax-exempt			Taxable ³	U. S. Govt. special issues	Federal instruments		State, local, and territorial governments ⁶
		Total	Wholly ¹	Partially ²			U. S. Govt.	Guaranteed ⁴	
1935	53,283	52,650	34,446	18,204	15	633	27,645	4,123	2,309
1940	70,117	65,327	30,240	35,087		4,775	42,376	5,498	2,199
1945	274,191	42,847	17,191	25,656	212,537	18,812	256,357	409	1,008
1946	285,407	37,250	15,916	21,335	225,824	22,332	268,111	467	1,093
1947	272,274	37,685	16,746	20,939	207,222	27,366	255,197	(?)	497
1948	289,358	36,389	18,563	17,824	202,758	30,211	250,132	(?)	827
1949	272,199	36,887	20,700	16,187	202,586	32,776	250,785	(?)	876
1950	279,776	36,841	23,964	12,877	210,579	32,356	255,226	746	23,804
1951	280,887	36,120	26,844	9,276	210,114	34,653	252,879	(?)	1,320
1952	287,344	36,761	29,359	7,402	212,843	37,739	256,907	(?)	1,220
1953	297,407	39,070	32,392	6,678	217,799	40,538	263,997	(?)	1,142
1954	307,343	43,456	37,489	5,997	221,628	42,229	268,900	(?)	960
1955	316,306	46,163	42,777	3,386	226,893	43,250	271,785	(?)	1,815
1956	320,047	50,960	47,574	3,386	228,973	45,114	269,956	(?)	2,567
1957	324,046	54,444	52,040	2,404	222,775	46,827	268,592	(?)	3,404
									47,524
									51,990

¹ Interest is exempt from both normal and surtax rates of Federal income tax.

² Interest is exempt only from normal rates of Federal income tax.

³ Interest is subject to both normal and surtax rates of Federal income tax.

⁴ Excludes securities held by Treasury.

⁵ Includes Federal land bank bonds only through June 30, 1946; on June 27, 1947, United States proprietary interest in these banks ended. Excludes stocks and interagency loans.

⁶ Wholly tax-exempt. Excludes obligations of Philippine Islands after June 30, 1946, and Puerto Rico after June 30, 1952.

⁷ Included with U. S. Govt.

Source: Treasury Department; *Annual Report of the Secretary*.

No. 487.—U. S. SAVINGS BONDS—AMOUNTS OUTSTANDING, SALES, ACCRUED DISCOUNT, AND REDEMPTIONS: 1935 TO 1957

[In millions of dollars. Includes data for Series A to D not shown separately; these series have not been issued since April 1941]

PERIOD	Amounts outstanding at end of period (all series)	FUNDS RECEIVED FROM SALES DURING PERIOD				Accrued discounts during period (all series)	Redemptions during period ¹ (all series)
		All series	Series E and H	Series F and J	Series G and K		
1935-41	6,140	6,486	2,1,145	2 208	2 1,185	201	547
1942	15,050	9,157	5,089	652	2,516	102	349
1943	27,363	13,729	10,344	745	2,640	169	1,585
1944	40,361	16,044	12,380	773	2,891	295	3,341
1945	48,183	12,937	9,822	605	2,520	484	5,558
1946	49,776	7,427	4,466	325	2,637	640	8,427
1947	52,053	6,694	4,085	342	2,267	742	5,126
1948	55,051	7,295	4,224	498	2,573	872	5,144
1949	56,707	5,833	4,208	233	1,392	981	5,101
1950	58,019	6,074	3,668	417	1,990	1,104	5,840
1951	57,587	3,961	3,190	124	646	1,181	5,651
1952	57,940	4,161	3,575	129	458	1,220	5,074
1953	57,710	4,800	4,368	432		1,237	6,149
1954	57,672	6,173	4,880	1,284		1,236	6,985
1955	57,924	6,276	5,368	907		1,216	7,301
1956	56,298	5,517	5,043	475		1,217	8,264
1957	52,474	4,605	4,507	98		1,216	9,630

¹ Comprises both matured and unmatured bonds. ² 1941 only.

Source: Treasury Department; monthly data published currently in *Treasury Bulletin* and *Federal Reserve Bulletin*.

No. 488.—CIVILIAN EMPLOYMENT AND PAYROLLS OF THE FEDERAL GOVERNMENT,
BY BRANCH: 1939 TO 1958

[Includes data for employees outside continental United States. Annual figures are averages of monthly figures. Monthly figures represent number in active-duty status as of last day of month, including intermittent employees who worked during month. Excludes employees of Central Intelligence Agency for security reasons. Employees of General Accounting Office and Government Printing Office included with legislative branch]

YEAR AND MONTH	EMPLOYMENT (1,000)				PAYROLLS (\$1,000)			
	Total ¹	Executive ¹	Legis- lative	Judicial	Total	Exe- cutive	Legis- lative	Judicial
1939-----	944	926	16	2	1,686,731	1,643,010	37,080	6,691
1940-----	1,053	1,034	17	2	1,890,942	1,843,314	40,120	7,508
1941-----	1,439	1,418	19	3	2,586,681	2,535,627	43,288	7,766
1942-----	2,377	2,353	21	3	4,541,541	4,484,086	49,362	8,093
1943-----	3,180	3,154	23	3	7,428,776	7,359,537	60,198	9,041
1944-----	3,342	3,315	25	3	7,696,083	7,618,640	68,168	9,275
1945-----	3,526	3,406	27	3	8,019,383	7,932,561	76,646	10,176
1946-----	2,651	2,620	28	3	6,701,491	6,604,426	84,206	12,859
1947-----	2,145	2,116	25	3	5,909,511	5,806,901	87,916	14,694
1948-----	2,080	2,053	24	3	6,154,608	6,049,488	88,938	16,182
1949-----	2,083	2,055	24	4	6,644,156	6,530,362	96,632	17,162
1950-----	2,079	2,052	23	4	6,965,634	6,845,734	101,067	18,833
1951-----	2,473	2,446	23	4	8,938,034	8,814,371	103,468	20,195
1952-----	2,603	2,577	23	4	10,037,438	9,907,247	108,771	21,420
1953-----	2,567	2,541	22	4	10,009,340	9,879,507	108,656	21,178
1954-----	2,424	2,398	22	4	9,685,506	9,553,101	110,466	21,940
1955-----	2,402	2,376	22	4	10,294,451	10,146,018	122,160	26,274
1956-----	2,415	2,389	22	4	10,844,930	10,687,592	128,844	28,496
1957-----	2,420	2,303	22	5	11,198,761	11,033,779	132,648	30,334
March-----	2,408	2,381	22	5	908,857	895,850	10,022	2,384
June-----	2,416	2,389	22	5	892,911	879,346	11,177	2,388
September-----	2,381	2,354	22	5	901,749	888,462	10,803	2,484
December-----	2,607	2,640	22	5	901,999	947,913	11,523	2,563
1958, March-----	2,330	2,312	22	5	898,117	884,709	10,831	2,518

¹ Includes Christmas help of the Post Office Department.

Source: Civil Service Commission; *Monthly Report of Federal Employment* and records.

No. 489.—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, BY TYPE OF ENTRY UNDER CIVIL SERVICE REGULATIONS: 1950 TO 1957

[In thousands. As of June 30. Includes data for employees outside continental United States. See headnote table 488. See also *Historical Statistics, 1789-1945*, series P 65-68]

TYPE OF ENTRY	1950	1951	1952	1953	1954	1955	1956	1957
Total-----	1,961	2,483	2,601	2,558	2,408	2,397	2,398	2,416
In continental U. S.-----	1,814	2,309	2,416	2,303	2,164	2,183	2,193	2,211
Subject to competitive requirements of Civil Service Act:								
Number-----	1,657	2,145	2,248	2,139	1,992	2,005	2,042	2,067
Percent of total reported-----	85	86	86	84	83	84	85	86
In continental U. S.-----	1,035	2,111	2,211	2,104	1,958	1,972	1,985	2,005
Percent subject to competitive requirements-----	90	91	92	91	91	90	91	91
Persons examined ¹ -----	1,683	1,905	2,132	1,719	1,382	1,711	1,687	1,701
Persons passed ¹ -----	936	1,069	1,223	937	728	916	857	791
Persons appointed ¹ -----	2,337	2,579	504	429	314	417	440	300
Excepted from competitive requirements of Civil Service Act-----	304	338	353	420	416	392	356	349

¹ During year ending June 30.

² Excludes temporary appointments pending establishment of registers.

Source: Civil Service Commission; *Annual Report* and records.

No. 490.—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, BY AGENCY:
1952 TO 1958[As of June 30, except where noted. See headnote, table 488. See also *Historical Statistics, 1789-1945*, series P 62]

AGENCY	1952	1953	1954	1955	1956	1957	1958 ¹
All agencies	2,600,612	2,558,416	2,407,676	2,397,309	2,398,470	2,416,083	2,333,942
Legislative branch	22,517	22,312	21,972	21,711	22,114	22,340	22,179
Judicial branch	3,963	3,954	4,045	4,136	4,355	4,664	4,719
Executive branch	2,574,132	2,532,150	2,381,659	2,371,462	2,372,001	2,389,079	2,307,044
Executive Office of the President:							
White House Office	245	248	266	290	374	387	406
Bureau of the Budget	498	457	419	444	430	442	437
Committee on Retirement Policy for Federal Personnel		19	7				
Council of Economic Advisers	34		26	35	31	31	32
Executive Mansion and Grounds	121	105	109	70	70	72	71
Missouri Basin Survey Commission	15						
National Security Council	23	24	28	28	27	26	64
National Security Resources Board	178						
Office of Defense Mobilization	161	364	316	272	259	254	235
Office of the Director for Mutual Security	78	125	(2)				
President's Advisory Committee on Government Organization			4	5	5	6	6
President's Airport Commission	1						
President's Commission on the Health Needs of the Nation	57						
President's Commission on Veter- ans' Pensions				23			
Executive departments:							
Agriculture	378,559	378,404	76,276	85,503	89,398	95,998	85,231
Commerce	65,172	55,119	41,865	46,077	47,175	52,250	52,152
Department of Defense:							
Office of the Secretary	2,253	1,986	1,893	1,954	1,899	1,655	1,581
Department of the Army	543,853	570,295	405,273	461,986	434,691	429,217	405,617
Department of the Navy	481,326	448,874	413,134	410,564	394,669	389,717	364,133
Department of the Air Force	309,663	310,913	208,592	312,076	348,577	340,326	311,497
Health, Education, and Welfare		35,408	35,442	40,405	46,058	52,501	53,336
Interior	60,367	58,317	56,427	54,322	53,404	55,288	48,839
Justice	32,194	30,423	31,022	30,686	30,576	30,613	30,523
Labor	7,815	5,542	5,129	5,051	5,795	5,927	5,801
Post Office	507,779	506,555	507,135	511,613	508,687	521,198	535,421
State	31,302	30,988	20,406	20,969	32,405	33,979	34,360
Treasury	80,460	85,490	80,893	78,180	77,781	78,376	78,498
Independent agencies:							
Advisory Committee on Weather Control				16	16	8	
Airways Modernization Board							49
Alaska International Rail and Highway Commission							4
Alexander Hamilton Bicentennial Commission							
American Battle Monuments Com.	893	994	878	775	718	606	540
Atomic Energy Commission	6,734	6,941	6,195	6,076	6,637	6,910	6,787
Board of Governors, Federal Re- serve System	580	582	578	588	577	589	579
Boston National Historic Sites Commission					2	4	4
Canal Zone Government	2,529	2,415	2,123	2,487	2,431	2,551	2,557
Civil Aeronautics Board	582	553	540	528	600	602	672
Civil Service Commission	4,694	4,702	4,384	3,864	4,254	4,475	4,105
Commission of Fine Arts	2	2	2	4	2	4	4
Commission on Civil Rights							5
Comm. on Increased Industrial Use of Agric. Products							
Comm. on Intergov'tal Relations				42	48		
Commission on Renovation of the Executive Mansion	6						
Committee on Government Con- tract Compliance	11	6	(4)				
Corregidor-Bataan Memorial Commission						2	1
Defense Materials Procurement Agency	158	71					
Defense Production Administration	464						
Defense Transport Administration	216	85	27	17			
Displaced Persons Commission	107						
District of Columbia Auditorium Commission						1	1
Economic Stabilization Agency	17,297	1,505					

See footnotes at end of table.

No. 490.—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, BY AGENCY:
1952 TO 1958—Continued

AGENCY	1952	1953	1954	1955	1956	1957	1958 ¹
Independent agencies—Continued							
Export-Import Bank	136	137	133	148	172	185	206
Farm Credit Administration ²			1,101	1,078	1,038	950	875
Federal Civil Defense Admin.	1,108	764	704	743	1,078	1,264	1,292
Federal Coal Mine Safety Board of Review		8	8	8	8	7	8
Federal Communications Comm.	1,138	1,070	1,146	1,094	1,116	1,197	1,204
Federal Deposit Insurance Corp.	1,013	1,043	1,017	1,127	1,127	1,143	1,191
Federal Facilities Corporation ³							6
Federal Home Loan Bank Board					689	750	796
Federal Mediation and Conciliation Service	370	380	363	357	346	332	319
Federal Power Commission	699	631	661	657	720	758	708
Federal Security Agency	34,153	(7)	642	596	584	641	744
Federal Trade Commission	680						727
Foreign Claims Settlement Comm.				161	128	114	93
Foreign Operations Administration			5,856	6,526	(5)		
General Services Administration	29,142	28,956	26,765	25,729	26,426	27,410	27,509
Government Contract Committee ⁴		(4)	12	15	23	21	24
Housing and Home Finance Agency	12,626	12,058	10,715	11,082	10,162	9,893	9,688
Indian Claims Commission	10	11	14	13	13	14	17
Information Agency			9,539	10,145	10,821	11,815	10,065
Interstate Commerce Commission	2,093	1,910	1,868	1,822	1,907	2,203	2,253
Jamestown-Williamsburg-Yorktown Celebration Commission					3	3	5
John Marshall Bicentennial Celebration Commission					2		
Motor Carrier Claims Commission	10						
Mutual Security Agency	5,303	4,465	(2)				
National Advisory Committee for Aeronautics							
Nat'l Capital Housing Authority	7,634	7,026	7,161	7,508	7,861	7,992	7,696
Nat'l Capital Planning Commission	353	349	313	276	258	254	268
Nat'l Capital Sesquicentennial Commission	7	4	20	23	33	35	31
National Labor Relations Board	1,173	1,300	1,224	1,150	1,128	1,151	1,124
National Mediation Board	114	108	116	110	107	109	102
National Science Foundation	117	181	188	170	251	323	298
National Security Training Comm.	6	1	5	5	4	6	
Panama Canal Company	16,869	15,435	13,729	12,833	12,433	11,617	12,263
Railroad Retirement Board	2,199	2,178	2,255	2,344	2,222	2,431	2,522
Reconstruction Finance Corp.	2,545	2,045	1,018				
Renegotiation Board	559	764	639	540	469	359	332
Rubber Producing Facilities Disposal Commission				25	19	7	
St. Lawrence Seaway Development Corporation					33	36	38
Securities and Exchange Comm.	867	774	699	666	734	785	838
Selective Service System	8,180	7,786	7,446	7,123	6,860	6,856	6,296
Small Business Administration			601	736	821	1,161	1,310
Small Defense Plants Admin.	324	452					
Smithsonian Institution	1,094	979	1,010	986	1,089	1,211	1,180
Soldiers Home	734	768	888	1,020	1,016	1,032	1,007
Soo Locks Centennial Celebration Commission					2		
Subversive Activities Control Board	31	29	32	32	33	37	33
Tariff Commission	193	196	192	198	208	217	216
Tax Court of the United States	123	131	141	141	146	145	150
Tennessee Valley Authority	21,300	22,406	23,033	19,854	14,708	15,651	14,674
Theodore Roosevelt Centennial Commission					3	8	11
Veterans Administration	174,597	178,402	178,857	177,656	176,653	174,022	174,657
Virgin Islands Corporation	987	1,047	1,039	785	739	717	567
War Claims Commission	185	167	174			3	4
Woodrow Wilson Centennial Comm.							

¹ As of January 31.² Became Foreign Operations Administration.³ Includes Farm Credit Administration which was established as an independent agency, Aug. 6, 1953.⁴ Became Government Contract Committee.⁵ Includes Federal Intermediate Credit Banks and Central Bank for Cooperatives under Farm Credit Administration supervision.⁶ Transferred from Department of the Treasury.⁷ Became Department of Health, Education, and Welfare.⁸ Functions transferred to Department of State.⁹ Excludes Federal Home Loan Bank Board which was established as an independent agency.Source: Civil Service Commission; *Annual Report* and *Monthly Report of Federal Employment*.

No. 491.—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, BY AREA AND SEX: 1945 TO 1957

[As of December 31; distribution by sex partially estimated prior to 1953. Excludes employees of the Central Intelligence Agency and temporary Christmas help of the Post Office Department]

AREA AND SEX	1945	1950	1952	1953	1954	1955 ¹	1956	1957
Continental U. S., total	403,743	2,020,053	2,374,132	2,192,564	22,154,268	2,152,387	2,198,209	2,142,844
Male	9,369	1,544,000	1,736,384	1,663,024	1,626,105	1,638,817	1,664,891	1,609,042
Female	4,374	476,063	537,748	529,540	509,582	513,570	533,318	533,802
Percent female	34	24	25	24	24	24	24	25
Washington, D. C., metropolitan area, total ²	236,213	287,736	254,110	228,919	226,406	227,465	231,391	225,087
Male	6,062	131,973	142,639	131,333	130,568	131,185	135,264	132,236
Female	131,151	106,763	111,471	97,586	95,838	96,280	96,127	92,851
Percent female	56	44	44	43	42	42	42	41

¹ Distribution by sex estimated.

² Includes 18,581 census enumerators for whom sex was not reported.

³ For definition of Washington, D. C., metropolitan area, see table 493, footnote 1.

Source: Civil Service Commission; *Annual Report* and records.

No. 492.—ACCESSIONS TO AND SEPARATIONS FROM PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT: 1950 TO 1957

[For years ending June 30. Not entirely comparable with similar data in earlier *Statistical Abstracts*; now includes accessions and separations of part-time and intermittent employees. For definition of areas, see table 493, footnote 1.]

ITEM	CONTINENTAL UNITED STATES				WASHINGTON, D. C., METROPOLITAN AREA			
	1950	1955	1956	1957	1950	1955	1956	1957
Accessions, total number	414,943	520,825	486,101	509,153	43,273	46,171	47,696	51,846
Average monthly rate ¹	1.9	2.0	1.9	1.9	1.7	1.7	1.8	1.9
Separations, total number	404,755	503,068	460,495	484,804	48,774	42,479	45,823	47,036
Average monthly rate ¹	2.2	2.0	1.8	1.8	1.9	1.6	1.7	1.8
By type of separation:								
Quit ²	187,396	232,141	241,307	256,247	24,078	26,109	28,662	31,445
Reduction in force	102,281	38,505	34,871	20,551	6,136	1,181	922	380
Discharge ³	16,080	13,545	13,692	11,335	929	936	942	793
Other ⁴	187,998	218,877	176,625	196,671	17,631	14,253	15,297	15,068

¹ Per 100 employees.

² Represents resignation, transfer to other Federal agency, and abandonment of position.

³ Represents separation required by an agency for disqualification or inefficiency, and removal for misconduct, delinquency, or other serious cause.

⁴ Represents termination of appointment, and separation for extended leave without pay, military leave, retirement, death, legal incompetency, and disability not entitled to retirement.

Source: Civil Service Commission; *Annual Report* and records.

No. 493.—PAID CIVILIAN EMPLOYMENT IN THE FEDERAL GOVERNMENT, 1939 TO 1957,
AND FOR SELECTED AGENCIES, 1957, BY STATES AND OTHER AREAS

[As of December 31, except as noted. Partially estimated. Excludes Central Intelligence Agency and temporary Christmas help of the Post Office Department.]

STATE OR OTHER AREA	TOTAL EMPLOYMENT				EMPLOYMENT BY AGENCY, 1957			
	1939	1950	1955	1957	Department of Defense	Post Office Department	Veterans Administration	Other agencies
Total	967,765	2,177,008	2,356,476	2,339,342	1,085,826	539,927	174,675	539,414
Outside continental U. S.	42,630	156,955	204,089	196,498	130,813	2,556	1,243	61,886
Territories and poss.	37,559	76,670	71,794	67,290	38,410	2,556	887	25,437
Alaska.....	2,420	13,237	13,420	13,953	6,092	480	30	7,342
Hawaii.....	5,721	21,867	22,292	21,308	18,581	906	110	1,711
Puerto Rico.....	2,678	5,250	7,658	5,719	2,320	1,072	735	1,502
Other areas.....	26,731	36,307	28,445	26,310	11,417	98	3	14,702
Foreign countries.....	5,080	80,285	132,295	129,208	92,403		356	36,449
Continental U. S.	925,126	2,020,063	2,152,387	2,142,844	954,513	537,371	173,432	477,528
Washington, D. C., metropolitan area ¹	2,132,516	237,736	227,405	225,087	78,542	9,245	5,963	131,337
48 States ²	702,610	1,782,317	1,924,922	1,817,757	875,971	528,126	167,469	346,191
Alabama.....	12,975	37,852	50,134	53,479	34,179	7,158	3,073	8,469
Arizona.....	7,081	12,386	15,765	17,975	7,246	2,737	1,584	6,408
Arkansas.....	10,368	15,096	14,940	14,531	4,300	4,542	2,691	2,908
California.....	51,281	211,110	230,253	226,367	140,877	41,547	14,300	29,643
Colorado.....	9,704	25,574	32,796	33,498	14,434	5,954	2,940	10,170
Connecticut.....	6,864	10,433	12,152	14,024	2,229	7,008	1,985	1,842
Delaware.....	1,306	2,075	3,212	3,803	1,893	988	463	454
Florida.....	10,996	33,162	42,372	46,762	25,913	11,862	2,811	6,176
Georgia.....	13,243	47,860	54,895	54,623	32,293	9,954	3,687	8,689
Idaho.....	3,934	5,163	5,797	6,194	902	1,645	428	3,219
Illinois.....	50,263	95,960	100,078	94,814	30,184	37,404	9,685	17,541
Indiana.....	12,025	34,348	33,651	31,751	11,845	12,079	2,805	5,022
Iowa.....	10,634	15,483	15,852	15,942	569	9,022	2,823	3,528
Kansas.....	9,465	19,825	22,154	22,741	7,924	7,644	3,311	3,802
Kentucky.....	12,255	26,605	28,298	27,700	12,025	7,817	2,463	5,395
Louisiana.....	13,107	23,142	23,998	24,063	8,263	6,716	2,369	6,725
Maine.....	7,979	10,021	14,726	14,703	9,138	3,376	942	1,247
Maryland.....	20,650	41,802	48,666	51,817	30,483	6,845	2,584	11,905
Massachusetts.....	36,484	54,031	60,038	58,659	25,195	19,154	6,994	7,316
Michigan.....	19,474	40,049	38,638	39,086	9,141	18,506	4,533	7,806
Minnesota.....	13,993	23,135	24,101	22,865	1,370	11,884	4,011	5,000
Mississippi.....	11,770	15,144	15,861	17,300	6,258	4,565	2,239	4,288
Missouri.....	23,215	50,549	47,572	47,827	14,458	17,308	3,883	11,678
Montana.....	9,463	7,937	7,185	7,435	661	1,936	539	4,299
Nebraska.....	9,203	18,489	18,256	15,540	4,241	5,903	1,556	3,840
Nevada.....	3,063	4,904	5,202	5,792	2,970	720	304	1,789
New Hampshire.....	3,701	3,023	3,200	3,447	659	1,842	378	568
New Jersey.....	19,641	46,676	49,760	49,145	27,397	13,316	3,707	4,665
New Mexico.....	6,455	13,164	18,714	21,701	10,658	2,289	1,218	7,596
New York.....	97,155	169,771	184,936	181,923	57,173	77,529	17,116	30,105
North Carolina.....	11,231	24,730	27,217	28,333	9,955	9,043	4,048	5,287
North Dakota.....	4,356	6,743	5,923	5,819	3,604	2,394	600	2,221
Ohio.....	32,508	89,064	94,308	92,111	43,158	29,059	6,832	13,002
Oklahoma.....	11,506	37,461	40,858	40,502	24,888	7,099	1,637	6,878
Oregon.....	9,899	16,227	17,239	18,380	3,480	5,059	1,907	7,934
Pennsylvania.....	59,163	123,210	133,984	128,158	68,902	34,211	11,420	13,025
Rhode Island.....	7,379	11,225	12,995	12,572	8,879	2,266	811	616
South Carolina.....	10,107	19,825	21,984	22,264	13,960	4,601	1,015	2,688
South Dakota.....	5,017	8,372	8,582	8,582	1,513	2,392	1,507	3,170
Tennessee.....	18,356	39,779	37,753	37,374	7,963	9,746	5,030	14,635
Texas.....	29,818	97,432	112,104	114,450	62,672	23,951	8,337	19,490
Utah.....	4,075	24,526	26,018	25,747	17,544	2,569	1,310	4,324
Vermont.....	2,659	2,980	3,191	3,209	278	1,667	439	825
Virginia ¹	24,799	67,547	70,286	67,483	45,133	9,197	4,250	8,908
Washington.....	19,808	57,697	53,377	49,530	27,932	7,879	3,142	10,577
West Virginia.....	5,950	10,523	10,721	11,005	1,061	5,014	2,314	2,616
Wisconsin.....	13,791	20,073	19,845	20,191	1,674	10,156	4,003	4,358
Wyoming.....	3,335	5,659	5,260	5,390	1,312	1,104	785	2,189
Undistributed.....		1,519	75	190				

¹ Beginning 1950, Washington, D. C., metropolitan area includes Dist. of Columbia; Alexandria and Falls Church cities, Arlington and Fairfax Counties, Virginia; and Montgomery and Prince Georges Counties, Maryland. These areas excluded from data for 48 States.

² Relates to District of Columbia only.

No. 494.—PAID CIVILIAN EMPLOYMENT IN FULL-TIME POSITIONS IN THE FEDERAL GOVERNMENT AND AVERAGE PAY, BY COMPENSATION AUTHORITY: 1950 TO 1957

[As of June 30. For continental U. S. Excludes employees of Congress, Federal Courts, Maritime seamen of Department of Commerce, and small number for whom rates were not reported]

COMPENSATION AUTHORITY	1950		1955		1956		1957	
	Number of employees	Average pay ¹						
Total.....	1,627,812	\$3,504	2,045,626	\$4,416	2,064,015	\$4,544	2,072,228	\$4,690
Classification Act of 1949 (per annum).....	800,748	3,667	950,762	4,597	908,535	4,744	927,822	4,844
General schedule.....	701,824	3,788	880,512	4,689	-----	-----	-----	-----
Crafts, protective, and custodial schedule.....	98,924	2,807	64,250	3,329	-----	-----	-----	-----
Postal Pay Act.....	362,133	3,488	432,282	4,197	488,540	4,331	444,431	4,327
Wage Board.....	429,739	3,133	608,527	4,194	659,965	4,324	641,734	4,625
Other acts and admin. orders.....	35,192	4,502	53,755	5,477	56,975	5,532	58,241	5,705

¹ Arithmetic means based on annual rates and other rates converted to annual equivalents.

Source: Civil Service Commission; annual report, *Pay Structure of the Federal Civil Service*.

No. 495.—WHITE-COLLAR EMPLOYEES IN THE FEDERAL GOVERNMENT, BY MAJOR OCCUPATION GROUPS: 1957

[As of February 28. Covers full-time employees in continental United States. Average grade is median based on employees reported by General Schedule grades; average salary is arithmetic mean based on mean salary for each grade for General Schedule positions and actual salary for those not reported by grades. Employees for whom neither grades nor salaries were reported are included in employment totals but excluded from computation of averages]

OCCUPATIONAL GROUP	ALL POSITIONS			PROFESSIONAL			NONPROFESSIONAL		
	Number	Average grade	Average salary	Number	Average grade	Average salary	Number	Average grade	Average salary
All groups.....	1,391,541	5	\$4,753	192,671	11	\$6,867	1,198,870	4	\$4,412
General administrative, clerical, and office services.....	752,708	3	4,206	-----	-----	-----	752,708	3	4,206
Accounting and budget.....	93,237	5	5,013	26,282	11	6,755	66,955	4	4,329
Medical, hospital, dental, and public health.....	80,566	3	4,561	36,186	7	5,792	44,380	3	3,557
Supply.....	73,999	5	4,446	-----	-----	-----	73,999	5	4,446
Engineering.....	66,886	11	6,696	47,771	11	7,666	19,115	5	4,264
Investigation.....	38,333	9	6,213	290	9	5,630	38,043	9	6,218
Legal and kindred.....	29,156	8	6,368	10,532	12	8,599	18,624	6	4,807
Biological sciences.....	27,809	7	5,328	18,559	9	6,025	9,250	4	3,930
Physical sciences.....	27,487	9	6,353	19,416	11	7,181	8,071	5	4,263
Business and industry.....	22,321	9	6,560	-----	-----	-----	22,321	9	6,560
Transportation.....	21,793	7	5,329	-----	-----	-----	21,793	7	5,329
Personnel administration and industrial relations.....	19,917	7	5,485	45	11	6,568	19,872	7	5,482
Mathematics and statistics.....	17,672	5	4,991	6,270	9	6,786	11,402	4	4,004
Mechanic.....	17,437	9	5,906	-----	-----	-----	17,437	9	5,906
Social science, psychology, and welfare.....	14,351	11	6,867	11,438	11	7,482	2,913	5	4,455
Education.....	12,026	7	5,782	8,167	7	5,830	3,859	8	5,682
Inspection.....	11,984	8	5,427	-----	-----	-----	11,984	8	5,427
Fine and applied arts.....	5,959	7	5,389	1,102	11	7,549	4,857	6	4,898
Library and archives.....	5,290	6	4,861	3,111	7	5,652	2,179	4	3,734
Veterinary science.....	1,680	9	6,505	1,680	9	6,605	-----	-----	-----
Copyright, patent, and trade-mark.....	1,322	12	7,538	1,322	12	7,538	-----	-----	-----
Trades, crafts, and labor.....	58	3	3,613	-----	-----	-----	58	3	3,613
Miscellaneous occupations.....	49,550	5	4,434	500	11	7,086	49,050	5	4,407

Source: Civil Service Commission.

No. 496.—PAID CIVILIAN EMPLOYEES WITH VETERAN PREFERENCE IN THE FEDERAL GOVERNMENT, BY SELECTED CHARACTERISTICS: 1950 TO 1957

[As of December 31. Excludes Central Intelligence Agency, Congress, Architect of the Capitol, Botanic Gardens, Library of Congress, U. S. Courts, temporary Christmas help of the Post Office Department, and until 1956, the Soldiers' Home, for whom distribution is not available]

ITEM	CONTINENTAL UNITED STATES				WASHINGTON, D. C., METROPOLITAN AREA ²			
	1950	1955 ¹	1956	1957	1950	1955 ¹	1956	1957
Total.....	979,719	1,076,980	1,165,493	1,146,700	81,932	84,980	89,321	86,135
Veterans.....	961,685	1,050,400	1,145,035	1,120,300	78,838	81,970	86,461	83,300
Sex:								
Male.....	935,499	1,031,450	1,120,169	1,102,200	74,753	78,700	83,050	80,100
Female.....	26,186	24,950	24,866	24,100	4,085	3,270	3,411	3,200
Type of preference:								
Disabled (10-point).....	151,707	165,560	216,641	192,756	10,054	10,030	11,149	9,840
Other (5-point).....	809,978	890,840	928,394	1,033,500	68,784	71,940	75,312	73,500
Wives, widows, and mothers of veterans (10-point).....	18,034	20,580	20,458	19,400	3,094	3,010	2,860	2,800

¹ Estimated.

² See footnote 1, table 403.

Source: Civil Service Commission; records.

No. 497.—WORK INJURIES AND COMPENSATION OF CIVILIAN EMPLOYEES IN THE FEDERAL GOVERNMENT: 1947 TO 1957

[For years ending June 30. Includes all employees covered under Federal Employees' Compensation Act]

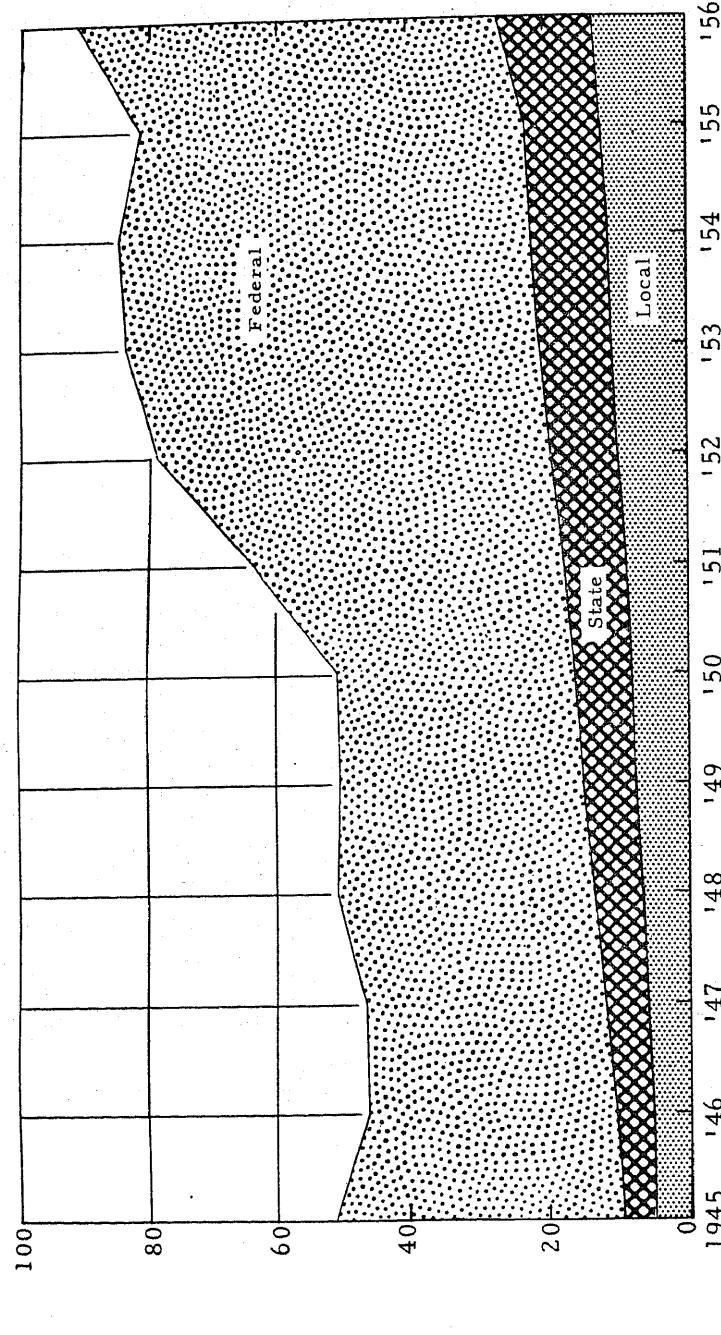
ITEM	1947-1949, average	1950	1952	1953	1954	1955	1956	1957
Injury cases reported.....	84,690	81,163	100,458	94,961	90,105	89,821	92,798	98,094
Index (1947-1949=100).....	100	96	119	112	106	105	110	116
Nonfatal.....	83,599	79,907	94,996	92,526	87,468	87,743	91,507	96,978
Fatal.....	1,091	1,256	5,462	2,435	2,637	1,578	1,291	1,116
Employment coverage.....	1,000	2,100	2,007	2,450	2,572	2,408	2,893	2,397
Casualty rates:								
Frequency per million man-hours.....	8.67	8.35	8.43	7.96	7.79	7.71	7.81	8.00
Severity per million man-hours ¹	680	660	660	500	500	589	552	508
Cost per \$100 payroll.....	\$0.17	\$0.31	\$0.30	\$0.24	\$0.26	\$0.27	\$0.25	\$0.27
Cost per employee.....	\$4.63	\$10.00	\$10.83	\$9.09	\$10.36	\$10.81	\$10.93	\$12.00
Average evaluation per fatal case.....	\$11,210	\$31,166	\$33,662	\$27,747	\$30,258	\$38,668	\$43,690	\$50,617
Average evaluation per nonfatal disabling injury.....	\$158	\$370	\$406	\$393	\$435	\$483	\$489	\$491
Average days lost per nonfatal disabling injury.....	27	41	42	37	44	47	46	45
Disbursements.....	\$1,000	14,305	23,370	36,234	41,329	43,679	48,322	50,631

¹ Based on arbitrary range of relative severity from 0 to 1,000.

Source: Department of Labor, Bureau of Employees' Compensation; *Annual Report*.

Fig. XXXV.—GOVERNMENTAL TAX REVENUE: 1945 TO 1956

[See table 301]



Source: Department of Commerce, Bureau of the Census.

Section 15

State and Local Government Finances and Employment

Statistics relating to State and local governments, their numbers, finances, and employment, are compiled on a nationwide basis primarily by the Bureau of the Census.

This Bureau issues annually a *Summary of Governmental Finances* which includes figures for the Federal Government as well as State and local governments. It also issues annual series on State finances, city finances, and public employment. In addition, the Bureau of the Census occasionally issues special reports, such as *Historical Statistics on State and Local Government Finances, 1902-1953*. A descriptive leaflet, *Bureau of the Census Publications on Governments*, is issued annually.

Basic information for Census Bureau statistics on governments is obtained mainly by mail canvass from State and local officials; however, financial data for each of the 48 State governments and the 41 cities of over 250,000 are compiled from their official records and reports by Census Bureau personnel, and classified into uniform categories for statistical reporting. The figures are obtained by a periodic Census of Governments that covers all public units, and by annual surveys covering all 48 State governments but only a sample of local governments.

Statistics regarding particular functions in which State and local governments have an important role are presented in other sections (for example, the sections on Education, Roads and Motor Vehicles, and Social Insurance and Welfare Services).

Governmental units.—The governmental structure of the United States includes, in addition to the Federal Government and the 48 States, a total of more than 100,000 distinct units of local government, created or authorized by the States. About half of these are local school districts, but there are large numbers also of county and township governments, municipalities, and numerous kinds of "special districts." The figures for governmental units shown in table 498 include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities, the New York Port Authority, and numerous local irrigation, power, and other types of districts—lack this power but are financed from rentals, charges for services, benefit assessments, grants from other governments, and other nontax sources. The count of governments excludes semiautonomous agencies through which States, cities, and counties sometimes provide for certain functions—for example, "dependent" school systems, State institutions of higher education, and certain other "authorities" and special agencies which are under the administrative or fiscal control of an established governmental unit.

Finances.—Unless otherwise stated, financial data in this section relate to the fiscal years of the respective governments. Federal and State government figures are for fiscal years ending on June 30, except for a few States with other closing dates within the calendar year named. Local government figures are for fiscal years ending in the calendar year specified, except for a few units which close their fiscal years in the succeeding January. Most school districts have fiscal years ending on June 30, but a majority of other local governments operate on a fiscal year ending December 31.

Nationwide government finance statistics must be classified and presented in terms of uniform concepts and categories, rather than according to the highly diverse terminology, organization, and fund structure of individual governments. Accordingly,

Note.—This section presents data for the most recent year or period available on April 17, 1958, when the material was organized and sent to the printer. In some instances more recent data were added later.

financial statistics which appear here for individual States and large cities, although based upon the official records and reports of these governments, will not agree directly with figures appearing in such original sources except where particular segments of the official accounts conform explicitly to standard reporting categories.

The framework for these statistics on governmental finances makes a basic distinction between general government, utilities and liquor stores, and insurance trust activities. These are distinguished as to revenue according to the nature of the source involved, as to expenditure according to the purpose of the spending, and as to debt and related borrowing and debt redemption according to the purpose (general government or utility) for which the debt was incurred.

The general government sector comprises all activities other than those classified as utility or insurance trust in nature. The utility sector includes only water supply, electric light and power, gas supply, and transit systems operated by local governments, and liquor stores operated by 16 States and by a few local governments. Other kinds of semicommercial activities carried on by some governments are included in the general government category. Insurance trust figures relate to employee retirement, unemployment compensation, and other social insurance systems administered by State and local governments.

Revenue and expenditure reported for each of these sectors and in total, in the basic framework of these statistics, represent only external transactions, and exclude transfers among agencies and funds of the government concerned. Certain internal transactions are shown separately, however, in related tables.

Some of these classification aspects of financial data represent a change from 1950 and earlier years. Therefore, financial data appearing in this section cannot in all respects be directly related to government finance series included in the volume, *Historical Statistics of the United States, 1789-1945*, referred to below.

Employment and payrolls.—Public employment and payrolls data are primarily from Census Bureau reports based on mail canvassing of State and local governments. Payroll amounts include all salaries, wages, and individual fee payments for the month specified, and employment numbers relate to all persons on governmental payrolls during a pay period of the month covered—including paid officials, temporary help, and (except where otherwise specified) part-time as well as full-time personnel. As in the case of financial data, figures shown for individual governments, such as States, cover major dependent agencies such as institutions of higher education, as well as the ordinary central departments and agencies of the government.

Historical statistics.—Tabular headnotes (as "See also *Historical Statistics, 1789-1945*, series P 189-190") provide cross-references, where applicable, to *Historical Statistics of the United States, 1789-1945*, and its *Continuation to 1952*. See preface.

No. 498.—GOVERNMENTAL UNITS, BY TYPE OF GOVERNMENT, BY STATES AND OTHER AREAS: 1957

[Limited to governments actually in existence. Excludes, therefore, a few counties and numerous townships and "incorporated places" which exist as areas for which statistics can be presented as to population and other subjects, but which lack any separate organized county, township, or municipal government]

STATE OR OTHER AREA	All govern- ment- units ¹	Local governments except school districts					School districts	Other public school systems ³
		Total	Counties	Muni- cipali- ties	Town- ships ²	Special districts		
		102,328	51,833	43,047	17,183	17,198	14,405	50,446
Continental U. S.								
Alabama.....	617	504	67	318	—	119	112	—
Arizona.....	367	116	14	52	—	50	250	3
Arkansas.....	1,127	703	75	374	—	254	423	—
California.....	3,879	2,038	457	331	—	1,650	1,840	—
Colorado.....	1,066	729	62	246	—	421	936	—
Connecticut.....	384	380	8	33	152	187	3	167
Delaware.....	132	116	3	49	—	64	15	2
District of Columbia.....	2	2	—	1	—	1	—	1
Florida.....	672	604	67	310	—	227	67	—
Georgia.....	1,121	922	159	508	—	255	198	—
Idaho.....	843	674	44	199	—	431	168	—
Illinois.....	6,510	4,516	102	1,181	1,433	1,800	1,993	—
Indiana.....	2,988	1,958	92	544	1,009	313	1,030	—
Iowa.....	4,906	1,240	99	942	—	199	3,065	—
Kansas.....	6,214	3,073	105	610	1,550	808	3,140	—
Kentucky.....	822	600	120	323	—	157	221	—
Louisiana.....	584	516	62	237	—	217	67	—
Maine.....	645	636	16	42	471	107	8	476
Maryland.....	328	327	23	149	—	155	—	24
Massachusetts.....	573	568	12	39	312	205	4	349
Michigan.....	5,160	1,045	83	498	1,262	102	3,214	—
Minnesota.....	6,298	2,833	87	826	1,828	92	3,464	15
Mississippi.....	672	592	82	262	—	248	79	82
Missouri.....	5,307	2,072	114	803	328	827	3,234	—
Montana.....	1,503	353	50	123	—	174	1,149	—
Nebraska.....	6,658	1,715	93	534	478	610	4,942	—
Nevada.....	110	92	17	17	—	58	17	—
New Hampshire.....	545	324	10	12	222	80	220	9
New Jersey.....	1,217	727	21	333	233	140	489	74
New Mexico.....	317	221	32	77	—	112	95	—
New York.....	4,180	2,524	57	611	932	924	1,064	6
North Carolina.....	624	623	100	412	—	111	—	173
North Dakota.....	3,988	1,969	53	356	1,392	168	1,998	—
Ohio.....	3,607	2,498	88	915	1,335	160	1,168	—
Oklahoma.....	2,332	688	77	506	—	105	1,643	—
Oregon.....	1,526	799	36	213	—	550	726	—
Pennsylvania.....	5,073	2,655	66	991	1,504	34	2,417	441
Rhode Island.....	91	90	(3)	7	32	51	—	39
South Carolina.....	508	395	46	235	2	112	107	—
South Dakota.....	4,808	1,519	64	306	1,080	69	3,288	—
Tennessee.....	500	545	95	255	—	195	14	137
Texas.....	3,485	1,692	254	793	—	645	1,792	7
Utah.....	308	357	29	210	—	118	40	—
Vermont.....	409	392	14	68	238	72	16	242
Virginia.....	367	306	498	228	—	40	—	130
Washington.....	1,577	1,105	39	252	69	745	471	—
West Virginia.....	362	306	55	219	—	32	55	—
Wisconsin.....	5,731	1,972	71	547	1,276	78	3,758	90
Wyoming.....	489	242	23	86	—	133	246	—
Other areas:								
Alaska.....	42	33	—	31	—	2	8	21
Hawaii.....	22	21	43	1	—	17	—	1
Puerto Rico.....	97	96	—	75	—	21	—	1

¹ Includes Federal Government, each State and Territorial government, and the Commonwealth of Puerto Rico not shown separately by type.

² Includes towns in the 6 New England States, New York, and Wisconsin.

³ Comprises other local public school systems operated as part of State, county, municipal, or township governments and excluded from independent school-district figure.

⁴ Excludes areas corresponding to counties but having no organized county government.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Governments in the United States*.

No. 499.—COUNTY, MUNICIPAL, AND TOWNSHIP GOVERNMENTS, 1957, AND THEIR POPULATION, 1950, BY POPULATION SIZE-GROUP

[Number of governments as of January 1957; population as of April 1950. Township governments include "towns" in the 6 New England States, New York, and Wisconsin]

POPULATION SIZE-GROUP	COUNTIES		MUNICIPALITIES		TOWNSHIPS				
	Number, 1957	Population, 1950		Number, 1957	Population, 1950		Number, 1957	Population, 1950	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
United States.....	13,047	133,360	100.0	17,183	2 96,730	100.0	17,198	31,257	100.0
250,000 or more.....	77	46,587	34.9	106	44,312	46.0	36	3,569	11.4
100,000 to 249,999.....	147	22,635	17.0	128	9,055	9.4	100	3,415	10.9
50,000 to 99,999.....	251	17,627	13.2	252	8,811	9.1	327	4,796	15.3
25,000 to 49,999.....	639	22,392	16.8	761	11,630	12.0	633	4,406	14.1
10,000 to 24,999.....	1,171	19,403	14.6	1,102	7,629	7.9	1,223	4,234	13.5
5,000 to 9,999.....	508	3,869	2.9	1,572	5,560	5.7	3,870	5,946	19.0
2,500 to 4,999.....	254	798	0.6	3,455	5,449	5.6	4,891	15.6	-----
Less than 1,000.....				9,807	4,284	4.4	11,000		

¹ Excludes areas corresponding to counties but having no organized county government.

² Includes population of municipalities incorporated since April 1, 1950, classified on the basis of special censuses or, in the absence of a special census, on the basis of estimated population.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Governments in the United States*.

No. 500.—GOVERNMENTAL REVENUE, BY SOURCE, BY TYPE OF GOVERNMENT: 1956
[In millions of dollars]

REVENUE	All govern- ments	Federal	State and local	State	LOCAL ¹					
					Total	County	City	Town- ship	School dis- trict	Special dis- trict
Total revenue.....	² 121,169	82,812	² 41,692	22,199	² 26,352	5,247	10,942	1,160	² 7,984	1,418
Intergovernmental revenue.....	(²)		23,335	3,296	26,899	1,917	1,566	280	3,415	120
Total revenue from own sources.....	121,169	82,812	38,357	18,903	19,453	3,329	9,376	880	4,570	1,298
General revenue, net of inter- governmental.....	104,978	73,646	31,332	15,093	16,228	3,217	6,875	836	4,534	776
Taxes, total.....	91,593	65,220	26,968	13,375	12,992	2,522	5,447	751	4,013	260
Property.....	11,749	11,749	467	11,282	3,374	3,986	712	3,950		
Individual income.....	33,725	32,188	1,538	1,374	4,164	(² 149)				
Corporation income.....	21,770	20,880	890	890	(² 149)	(² 149)				
Sales, gross receipts, and cus- toms.....	19,160	10,469	8,691	7,801	889	148	833	39	63	-----
Death and gift.....	1,481	1,161	320	310	9	7				
Licenses, permits, and other.....	3,709	528	1,181	2,533	648	471				
Charges and miscellaneous.....	13,384	8,420	4,964	1,718	3,246	695	1,429	85	521	516
Utility and liquor store revenue.....	3,854	3,854	1,019	2,835	69	2,212	42			
Liquor stores.....	1,136	1,136	1,019	117	59	58	(² 1)			(² 1)
Water supply system.....	1,162	1,162	-----	1,162	(² 1)	1,002	(² 1)			(² 1)
Electrical power system.....	887	887	-----	887	(² 1)	682	(² 1)			(² 1)
Transit system.....	542	542	-----	542	(² 1)	380	(² 1)			(² 1)
Gas supply system.....	127	127	-----	127	(² 1)	90	(² 1)			(² 1)
Insurance-trust revenue, total.....	12,337	9,166	3,171	2,791	380	44	289	2	36	10
Employee retirement.....	2,084	790	1,295	919	376	44	284	2	36	10
Unemployment compensation.....	1,545	40	1,505	1,500	5	-----	5			
Old-age and survivors insur- ance.....	6,930	6,930	-----	-----	-----	-----	-----	-----	-----	-----
Other.....	1,778	1,407	371	371	-----	-----	-----	-----	-----	-----

¹ Subject to sampling variation.

² To avoid duplication in summarizing data, excludes all transactions between types of government described in column heading; consequently, this figure is less than sum of components listed in columns at the right.

³ Excludes interschool-district revenue amounting to \$149,000,000.

⁴ Corporation included with individual income tax collections.

⁵ Not computed.

Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

No. 501.—GOVERNMENTAL TAX REVENUE, BY SOURCE, BY LEVEL OF GOVERNMENT:
1942 TO 1956

[In millions of dollars. See also *Historical Statistics, 1789-1945*, series P 189-190]

YEAR AND LEVEL OF GOVERNMENT	Total ¹	Individual income	Corporation income ¹	Sales, gross receipts, and customs	Property	Death and gift	Licenses, permits, and other
TOTAL							
1942	20,797	3,527	4,998	5,685	4,537	530	1,521
1945	50,075	18,727	15,647	8,454	4,802	769	1,776
1950	50,967	16,472	11,043	12,986	7,349	870	2,247
1951	63,585	22,569	14,795	14,936	7,926	906	2,452
1952	79,066	28,919	22,072	15,689	8,652	1,032	2,703
1953	83,704	30,881	22,055	17,279	9,375	1,107	3,005
1954	84,476	30,669	21,879	17,643	9,967	1,188	3,129
1955	81,072	29,984	18,604	17,221	10,735	1,182	3,345
1956	91,593	33,725	21,770	19,100	11,749	1,481	3,709
FEDERAL							
1942	12,270	3,251	4,726	3,834	—	419	510
1945	40,882	18,344	15,089	6,020	—	636	733
1950	35,053	15,684	10,450	7,832	—	698	389
1951	46,031	21,696	14,101	9,117	—	708	409
1952	59,744	27,921	21,226	9,332	—	818	446
1953	62,706	20,816	21,238	10,352	—	881	503
1954	62,409	20,542	21,101	10,367	—	934	465
1955	57,589	23,747	17,861	9,578	—	924	478
1956	65,226	32,188	20,880	10,469	—	1,161	523
STATE AND LOCAL, TOTAL							
1942	8,527	276	272	2,351	4,537	111	981
1945	9,103	383	458	2,434	4,802	133	983
1950	16,914	788	593	5,154	7,349	172	1,858
1951	17,554	873	694	5,810	7,926	199	2,042
1952	19,323	998	846	6,357	8,652	214	2,257
1953	20,908	1,065	817	6,927	9,375	226	2,497
1954	22,067	1,127	778	7,276	9,967	254	2,664
1955	23,483	1,237	744	7,643	10,735	258	2,867
1956	26,308	1,638	890	8,691	11,749	320	3,181
State							
1942	3,903	249	269	2,218	264	110	793
1945	4,307	357	453	2,278	276	132	811
1950	7,930	724	586	4,670	307	168	1,475
1951	8,933	805	687	5,268	346	196	1,631
1952	9,857	913	838	5,730	370	211	1,705
1953	10,552	969	810	6,209	365	222	1,978
1954	11,089	1,004	772	6,573	391	247	2,102
1955	11,597	1,094	737	6,864	412	249	2,241
1956	13,375	1,374	890	7,801	467	310	2,533
Local							
1942	4,624	27	3	133	4,273	1	188
1945	4,886	26	5	156	4,526	1	172
1950	7,984	64	7	484	7,042	4	383
1951	8,621	68	7	551	7,580	3	411
1952	9,466	85	8	627	8,282	3	462
1953	10,356	96	7	718	9,010	4	519
1954	10,978	122	7	703	9,577	7	562
1955	11,886	143	7	779	10,323	8	625
1956	12,992	164	(2)	889	11,282	9	648

¹ Federal amounts include excess profits tax, as well as normal tax and surtax, and for years prior to 1950 include unjust enrichment tax.

² Corporation included with individual income tax collections.

Source: Department of Commerce, Bureau of the Census; *Governmental Revenue in 1951* and annual report, *Summary of Governmental Finances in 1956*.

No. 502.—FEDERAL EXPENDITURES—AID TO STATE AND LOCAL GOVERNMENTS: 1952 TO 1958

[In millions of dollars. Comprises budget accounts and trust funds. For years ending June 30. Based on existing and proposed legislation]

TYPE OF AID, FUNCTION, AND MAJOR PROGRAM	1952	1953	1954	1955	1956	1957	1958 est. imate
Federal aid to State and local governments	2,604	2,857	2,657	3,124	3,753	4,111	5,444
Grants-in-aid, total	2,393	2,781	2,986	3,126	3,642	3,943	5,201
Veterans' services and benefits	7	6	6	8	8	8	9
Aid to State homes	4	4	4	5	6	6	6
State supervision of schools and training establishments	2	2	2	2	3	3	3
Administration of unemployment and other benefits	1	1					
Labor and welfare	1,785	2,041	2,094	2,093	2,318	2,384	2,774
Unemployment compensation and employment service administration	187	202	203	194	231	248	287
Credit to State accounts in unemployment trust fund					168	71	49
Public assistance	1,178	1,330	1,438	1,427	1,455	1,556	1,820
Hospital construction	124	109	90	74	56	73	99
Public health	37	32	24	21	49	61	77
Maternal and child welfare	31	32	29	29	34	38	42
Vocational education	26	25	25	31	33	38	41
Assistance for school construction and operation in federally affected areas	91	200	173	203	170	160	207
Vocational rehabilitation	22	22	23	26	35	34	43
National school-lunch program	84	83	83	83	82	98	99
Other	5	5	5	6	5	7	10
Agriculture and agricultural resources	84	97	213	248	389	382	386
Removal of surplus agricultural commodities and Commodity Credit Corporation contributions	38	52	162	178	305	271	276
Watershed protection and flood prevention			6	10	15	13	22
Cooperative agricultural extension work	33	33	32	39	44	50	57
Agricultural experiment stations	12	12	13	19	25	29	30
Cooperative projects in marketing				1	1	1	1
Feed and seed assistance					17		(2)
Natural resources	20	28	25	26	27	27	35
Forestry cooperation	10	10	10	10	11	11	2
Forest protection and utilization							12
Fish and wildlife restoration	10	13	15	16	16	16	19
Other						(2)	2
Commerce and housing	482	596	630	724	874	1,116	1,972
Federal-aid highway programs	414	500	522	586	729	1,955	1,756
Federal-aid airport program	33	27	17	8	17	21	40
Low-rent housing program	13	26	44	67	82	87	99
Slum clearance and urban renewal		8	12	34	14	30	46
Defense community facilities and services		4	13	4	1	1	2
Civil defense, Federal contributions	1	13	14	10	10	9	8
Disaster relief	16	12	3	9	15	10	15
Other	5	7	6	6	7	3	6
General government	17	18	18	28	26	26	26
Grants to the Territories	5	7	6	6	6	6	6
Federal contributions to District of Columbia	11	11	12	22	20	20	20
Shared revenues	38	51	66	78	82	96	100
Agriculture and agricultural resources	1	(2)	(2)	(2)	(2)	(2)	(2)
Natural resources	38	50	50	57	59	74	76
Oregon and California land-grant fund	3	6	6	12	9	12	10
Mineral Leasing Act	15	17	19	22	24	26	30
National forests fund	14	18	19	17	19	29	27
Tennessee Valley Authority: Payments in lieu of taxes	3	3	4	4	4	5	5
Other	2	6	3	3	3	2	4
General government: Shared internal revenue collections, Territories			15	20	22	22	23
Loans and advances (net of repayments)	173	25	3,395	3,80	29	72	143
Labor and welfare: Hospital facilities in D. C.			1		5	4	4
Natural resources						(2)	4
Commerce and housing	173	25	3,597	3,80	21	64	127
Slum clearance and urban renewal	6	13	10	5	3	9	7
Low-rent housing	159	32	3,410	3,98	32	2	38
College housing				8	16	48	97
Public facility loans						1	15
Other						5	10
General government: District of Columbia, loans for improvements	7	13	3	5	4	4	8

¹ Includes \$952,556,601 and \$1,751,803,206 from highway trust fund in 1957 and 1958, respectively.

² Less than \$500,000.

³ Deduct.

No. 503.—INTERGOVERNMENTAL EXPENDITURE, BY FUNCTION: 1956

[In millions of dollars]

LEVEL OF GOVERNMENT	Total	Education	Highways	Public welfare	Health and hospitals	Natural resources	Employment security administration	Other, combined and unallocable
Federal Government to States.....	3,023	359	729	1,463	87	92	223	79
Federal Government to local governments.....	323	176	4	4	1		1	137
States to local governments.....	6,538	3,541	984	1,069	132	11		800
Local governments to States.....	269	25	105	26	53	12		49
Local governments to local governments.....	633	452	32	10	40	(1)		100

¹ Less than \$500,000.Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

No. 504.—GOVERNMENTAL EXPENDITURE, BY CHARACTER AND OBJECT, BY TYPE OF GOVERNMENT: 1956

[In millions of dollars]

EXPENDITURE	All governments	Federal	State and local	State	LOCAL ¹					
					Total	County	City	Township	School district	Spec. dist.
Total expenditure.....	² 114,525	74,719	² 43,152	21,686	² 28,273	5,497	11,265	1,148	³ 9,148	1,629
Intergovernmental expenditure.....	(2)	3,347	(2)	6,538	² 269	482	94	75	³ 18	34
Direct expenditure, total.....	114,525	71,373	43,152	15,148	28,004	5,035	11,171	1,073	9,129	1,595
Current operation.....	61,820	36,292	25,528	6,758	18,771	3,308	7,284	787	6,607	755
Capital outlay, total.....	26,363	14,956	11,407	4,564	6,843	915	2,779	214	2,234	651
Construction.....	12,771	3,416	9,355	3,872	5,482	764	2,253	176	1,749	541
Contract construction.....	11,425	2,793	8,632	3,538	5,093	725	2,018	150	1,749	452
For force account construction.....	1,346	623	723	334	389	39	235	26		87
Land and existing structures.....	1,262	62	1,200	489	712	48	267	7	313	77
Equipment.....	12,830	11,478	852	203	649	104	259	30	223	33
Assistance and subsidies.....	9,215	6,595	2,620	1,531	1,089	697	345	47		
Interest on debt.....	7,551	6,331	1,220	311	910	85	447	22	209	147
Insurance-trust benefits and withdrawals.....	9,576	7,200	2,376	1,984	392	30	317	3	30	12
Total personal services ⁴	⁵ 57,673	⁶ 20,454	17,118	4,182	12,986	1,783	5,083	464	5,228	428

¹ Subject to sampling variation.² To avoid duplication in summarizing data, excludes all transactions between types of government described in column heading; consequently, this figure is less than sum of components listed in columns at the right.³ Excludes interschool-district payments of tuition, transportation, and other services.⁴ Included in items shown above.⁵ Includes pay and allowances of Armed Forces amounting to \$9,734,000,000.Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

No. 505.—GOVERNMENTAL EXPENDITURE, BY TYPE AND FUNCTION, BY TYPE OF GOVERNMENT: 1956

[In millions of dollars]

EXPENDITURE	All governments	Federal	State and local	State	LOCAL ¹					
					Total	County	City	Township	School district	Special district
Total expenditure.....	114,525	74,719	243,152	21,686	228,273	5,497	11,265	1,148	39,148	1,629
Intergovernmental expenditure.....	(2)	3,347	(2)	6,538	2,260	462	94	75	318	34
Direct expenditure, total.....	114,525	71,373	43,152	15,148	28,004	5,035	11,171	1,073	9,129	1,505
Direct general expenditure, total.....	100,884	64,173	36,711	12,319	24,392	4,938	8,423	1,026	9,100	899
National defense.....	40,447	40,447	—	—	—	—	—	—	—	—
International assistance and foreign affairs.....	1,928	1,928	—	—	—	—	—	—	—	—
Postal service.....	2,899	2,899	—	—	—	—	—	—	—	—
Education.....	14,161	940	13,220	2,138	11,082	657	1,217	316	8,891	—
Institutions of higher education.....	1,772	9	1,764	1,678	85	—	57	—	28	—
Elementary and secondary.....	11,199	35	11,165	219	10,946	628	1,145	310	8,863	—
All other.....	1,189	897	292	241	51	29	15	7	—	—
Highways.....	7,035	82	6,983	4,367	2,586	1,076	1,175	258	—	76
Public welfare.....	3,185	45	3,139	1,603	1,536	1,001	472	64	—	—
Categorical public assistance programs.....	2,319	9	2,310	1,364	946	637	269	39	—	—
Other public assistance.....	258	—	258	51	207	114	81	12	—	—
Other public welfare.....	607	36	571	189	382	249	121	12	—	—
Other health.....	672	215	456	202	255	101	145	9	(4)	—
Health (incl. both public health services and "other health").....	3,739	967	2,772	1,470	1,302	637	601	9	—	56
Public hospitals.....	2,878	715	2,164	1,216	948	483	409	—	—	55
Other hospitals.....	189	37	152	52	100	52	47	—	—	—
Police.....	1,487	156	1,330	159	1,172	164	948	61	—	—
Local fire protection.....	737	—	737	—	737	28	645	49	—	15
Natural resources.....	5,046	4,140	606	670	236	102	—	—	—	134
Sanitation.....	1,326	—	1,326	—	1,326	136	1,082	65	—	74
Local parks and recreation.....	541	—	541	—	541	58	419	18	—	46
Housing and community redevelopment.....	502	125	437	2	435	(4)	222	(4)	—	213
Veterans' services.....	3,185	3,007	88	88	—	—	—	—	—	—
Nonhighway transportation.....	1,277	872	405	57	349	11	150	4	—	183
General control.....	2,235	675	1,560	477	1,083	537	470	76	—	—
Interest on general debt.....	7,317	6,331	986	311	675	85	273	21	209	87
Other and unallocable.....	3,776	1,467	2,309	977	1,332	446	786	85	—	14
Utility and liquor store expenditure.....	4,065	—	4,065	845	3,220	66	2,426	44	—	684
Liquor stores.....	946	—	946	845	101	51	50	—	—	—
Water supply system.....	1,461	—	1,461	—	1,461	(3)	1,182	(6)	—	—
Electric power system.....	895	—	895	—	895	(3)	621	(3)	—	—
Transit system.....	636	—	636	—	636	(3)	483	(6)	—	—
Gas supply system.....	128	—	128	—	128	(3)	90	(6)	—	—
Insurance-trust expenditure.....	9,576	7,200	2,376	1,984	302	30	317	8	30	12
Employee retirement.....	1,332	507	825	437	388	30	313	8	30	12
Unemployment compensation.....	—	—	—	—	—	—	—	—	—	—
Old-age and survivors insurance.....	1,383	106	1,277	1,273	4	—	4	—	—	—
Veterans' life insurance.....	5,361	5,361	—	—	—	—	—	—	—	—
Other.....	872	599	274	274	—	—	—	—	—	—

¹ Subject to sampling variation.² To avoid duplication in summarizing data, excludes all transactions between types of government described in column heading; consequently, this figure is less than sum of components listed in columns at the right..³ Excludes interschool-district payments of tuition, transportation, and other services.⁴ Less than \$50,000.⁵ Not computed.

No. 506.—TOTAL GOVERNMENTAL DEBT, BY LEVEL OF GOVERNMENT: 1902 TO 1956

[Data in most instances are for fiscal years ending during calendar years shown]

YEAR	AMOUNT (millions of dollars)					PER CAPITA ¹ (dollars)				
	All governments	Federal	State and local			All governments	Federal	State and local		
			Total	State	Local			Total	State	Local
1902	3,285	1,178	2,107	230	1,877	41	15	27	3	24
1913	5,607	1,193	4,414	379	4,035	58	12	45	4	42
1922	33,072	22,063	10,109	1,131	8,978	301	209	92	10	82
1932	38,692	19,487	19,205	2,832	16,373	310	156	154	23	131
1940	63,251	42,968	20,283	3,590	16,698	479	325	154	27	126
1946	255,339	269,422	15,917	2,353	13,504	2,018	1,905	113	17	96
1950	281,472	257,357	24,115	5,285	18,830	1,856	1,697	159	35	124
1952	289,205	259,105	30,100	6,874	23,226	1,842	1,650	192	44	148
1953	299,852	266,071	33,782	7,824	25,957	1,878	1,667	212	49	163
1954	310,190	271,260	38,931	9,600	29,331	1,910	1,670	240	59	181
1955	318,641	274,374	44,207	11,198	33,069	1,928	1,660	268	68	200
1956	321,911	272,751	49,161	12,890	36,271	1,914	1,622	292	77	216

¹ Based on population estimates as of July 1, including Armed Forces overseas.Source: Department of Commerce, Bureau of the Census; *Historical Statistics on State and Local Government Finances, 1902-1955*, and annual report, *Summary of Governmental Finances in 1956*.

No. 507.—GOVERNMENTAL DEBT OUTSTANDING, BY TYPE OF GOVERNMENT: 1956

[In millions of dollars. As of end of fiscal year]

DEBT	All governments	Federal	State and local	State	LOCAL ¹					
					Total	County	City	Township	School district	Special district
Debt outstanding, total	321,911	272,751	49,161	12,890	36,271	3,528	16,937	974	8,586	6,246
Long-term, total	(3)	(3)	47,067	12,643	34,424	3,343	16,139	955	8,394	5,592
Net long-term	(3)	(3)	43,217	11,175	32,042	3,209	14,454	930	8,200	5,240
Full faith and credit	(3)	(3)	32,108	6,213	25,895	2,892	11,497	792	8,394	2,321
Nonguaranteed	(3)	(3)	14,980	6,430	8,529	451	4,643	164	-----	3,272
Short-term	(3)	(3)	2,098	247	1,845	184	797	19	192	654

¹ Subject to sampling variation.² "Public debt" of the U. S. Government; excludes guaranteed obligations not owned by Treasury (interest-bearing debt of Commodity Credit Corporation and Federal Housing Administration) and nonguaranteed debt of Federal agencies.³ The distinction between long-term and short-term debt is not applied to Federal debt figures.Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

No. 508.—DEBT TRANSACTIONS OF STATE AND LOCAL GOVERNMENTS, BY TYPE OF GOVERNMENT: 1956

[In millions of dollars]

DEBT	State and local	State	LOCAL ¹					
			Total	County	City	Township	School district	Special district
Long-term debt issued, total	6,846	2,125	4,721	474	2,018	157	1,413	669
Original issues	6,786	2,115	4,671	474	2,004	157	1,413	623
Refunding issues	60	10	50	(2)	13	-----	-----	37
Long-term debt retired, total	2,315	527	1,788	207	916	66	406	193
Redeemed	2,253	517	1,735	206	901	66	406	156
Refunded	62	10	53	(2)	15	-----	-----	37
Total borrowing	7,011	2,121	4,890	513	2,190	166	1,508	514
Total debt redemption	2,490	524	1,966	242	993	73	489	168

¹ Subject to sampling variation. ² Less than \$500,000.Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

No. 509.—LONG-TERM DEBT OF STATE AND LOCAL GOVERNMENTS OUTSTANDING,
BY PURPOSE: 1957

[As of June 30]

PURPOSE	AMOUNT (\$1,000,000)			PERCENT DISTRIBUTION		
	State and local	State	Local ¹	State and local	State	Local
				100.0	100.0	100.0
Total	50,445	13,498	36,947			
Education						
State institutions of higher education	13,083	1,728	12,255	27.7	12.8	33.2
Other	689	689		1.4	5.1	
Highways	13,294	1,039	12,255	26.4	7.7	33.2
State toll facilities	10,681	7,294	3,387	21.2	54.0	9.2
Other	5,093	5,093		10.1	37.7	
Nonhighway transportation	5,588	2,201	3,387	11.1	16.3	9.2
Sewers and sewage disposal	1,708	274	1,434	3.4	2.0	3.9
Natural resources	3,382		3,382	6.7		9.2
Housing and community redevelopment	1,881	489	892	2.7	3.6	2.4
Hospitals	3,293	391	2,902	6.5	2.9	7.9
State veterans' bonuses	772	177	595	1.5	1.3	1.6
Utilities ²	1,280	1,280		2.5	9.5	
Other and unallocable	8,441		8,441	16.7		22.8
	5,524	1,865	3,659	11.0	13.8	9.9

¹ Estimates, subject to sampling variation.² Water-supply, electric, gas-supply, and transit systems owned and operated by local governments.Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *State and Local Government Indebtedness*.No. 510.—LONG-TERM DEBT OF STATE AND LOCAL GOVERNMENTS OUTSTANDING
IN 1957, BY SCHEDULED MATURITY PERIODS

[As of June 30]

PERIOD	AMOUNT (\$1,000,000)			PERCENT OF TOTAL		
	State and local	State	Local ¹	State and local	State	Local
				100.0	100.0	100.0
Total	50,445	13,498	36,947			
DEBT SCHEDULED TO MATURE DURING PERIOD INDICATED						
1957 (July-December only)	1,300	223	1,077	2.6	1.7	2.9
1958	2,507	520	1,987	5.0	3.9	5.4
1959	2,507	514	1,993	5.0	3.8	5.4
1960	2,397	500	1,897	4.8	3.7	5.1
1961	2,417	522	1,895	4.8	3.9	4.8
1962	2,297	520	1,777	4.6	3.9	4.8
1963	2,155	467	1,688	4.3	3.5	4.6
1964	2,210	509	1,701	4.4	3.8	4.6
1965	2,114	468	1,646	4.2	3.5	4.5
1966	2,067	465	1,602	4.1	3.4	4.3
1967	1,908	454	1,454	3.8	3.4	3.9
1968	1,870	401	1,469	3.7	3.0	4.0
1969	1,766	376	1,390	3.5	2.8	3.8
1970 and subsequent years	22,030	7,559	15,371	45.5	56.0	41.6
CUMULATIVE MATURITIES SCHEDULED THROUGH PERIOD INDICATED						
1957 (July-December only)	1,300	223	1,077	2.6	1.7	2.9
1958	3,807	743	3,084	7.5	5.5	8.3
1959	6,314	1,257	5,057	12.5	9.3	13.7
1960	8,711	1,757	6,954	17.3	13.0	18.8
1961	11,128	2,279	8,849	22.1	16.9	24.0
1962	13,425	2,799	10,626	26.6	20.7	28.8
1963	15,580	3,266	12,314	30.9	24.2	33.3
1964	17,790	3,775	14,015	35.3	28.0	37.9
1965	19,904	4,243	15,661	39.5	31.4	42.4
1966	21,971	4,708	17,263	43.6	34.9	46.7
1967	23,879	5,162	18,717	47.3	38.2	50.7
1968	25,749	5,563	20,186	51.0	41.2	54.6
1969	27,515	5,939	21,576	54.5	44.0	58.4
1970 and subsequent years	50,445	13,498	36,947	100.0	100.0	100.0

¹ Estimates, subject to sampling variation.Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *State and Local Government Indebtedness*.

No. 511.—GENERAL REVENUE, GENERAL EXPENDITURE, AND TOTAL GOVERNMENTAL DEBT, PERCENT DISTRIBUTION AND PER CAPITA AMOUNTS, BY LEVEL OF GOVERNMENT: 1956

ITEM	PERCENT DISTRIBUTION				PER CAPITA ¹ (dollars)			
	All governments	Federal	State Local		All governments	Federal	State and local	
			Total	State			Total	State
General revenue, total, net of intergovernmental								
Taxes, total	100.0	70.2	14.4	15.5	624.22	437.91	186.31	89.75
Property	100.0	71.2	14.6	14.2	544.63	387.85	156.79	79.53
Individual income	100.0	95.4	4.1	2.0	200.54	191.39	9.14	8.17
Corporation income	100.0	95.9	4.1	(2)	129.45	124.16	5.29	5.29
Sales, gross receipts, and customs	100.0	54.6	40.7	4.6	113.93	62.25	51.68	46.39
Death and gift	100.0	78.4	21.0	0.6	8.80	6.90	1.90	1.85
Other, including licenses and permits	100.0	14.2	68.3	17.5	22.05	3.14	18.01	15.06
Charges and miscellaneous	100.0	62.9	12.8	24.3	79.59	50.07	29.52	10.22
Direct general expenditure, total	100.0	63.6	12.2	24.2	599.88	381.59	218.29	73.25
National defense	100.0	100.0			240.51	240.51		
International assistance and foreign affairs								
Postal service	100.0	100.0			11.47	11.47		
Education					17.24	17.24		
Institutions of higher education	100.0	6.6	15.1	78.3	84.20	5.59	78.61	12.71
Elementary and secondary schools	100.0	0.5	94.7	4.8	10.54	.05	10.49	9.98
All other	100.0	0.3	2.0	97.7	66.59	.21	66.39	1.30
Highways	100.0	75.4	20.3	4.3	7.07	5.33	1.74	1.43
Public welfare	100.0	1.4	50.3	48.2	18.94	.27	18.67	9.53
Categorical public assistance program	100.0	0.4	58.8	40.8	13.79	.06	13.73	8.11
Other public assistance	100.0		19.8	80.2	1.54		1.54	.30
Other public welfare	100.0	5.9	31.1	62.9	3.61	.21	3.40	1.12
Health	100.0	25.9	39.3	34.8	{ 3.99	1.28	2.71	1.20
Hospitals					{ 18.24	4.47	13.77	7.54
Police	100.0	10.5	10.7	78.8	8.84	.93	7.91	.94
Local fire protection	100.0			100.0	4.38		4.38	
Natural resources	100.0	82.0	13.3	4.7	30.01	24.62	5.39	3.98
Sanitation	100.0			100.0	7.89		7.89	
Local parks and recreation	100.0			100.0	3.22		3.22	
Housing and community redevelopment	100.0	22.2	0.4	77.4	3.34	.75	2.60	.01
Veterans' services	100.0	97.2	2.8		18.94	18.41	.52	.52
Nonhighway transportation	100.0	68.3	4.5	27.3	7.59	5.18	2.41	.34
General control	100.0	30.2	21.3	48.5	13.29	4.01	9.28	2.84
Interest on general debt	100.0	86.5	4.3	9.2	43.51	37.64	5.86	1.85
Other and unallocable	100.0	38.9	25.9	35.3	22.45	8.72	13.73	5.81
Total debt outstanding at end of fiscal year	100.0	84.7	4.0	11.3	1,914.16	1,621.84	292.32	76.65
								215.67

¹ Based on population estimates as of July 1, including Armed Forces overseas.

² Corporation included with individuals.

Source: Department of Commerce, Bureau of the Census; annual report, *Summary of Governmental Finances in 1956*.

No. 512.—SUMMARY OF STATE AND LOCAL GOVERNMENT FINANCES: 1922 TO 1956

[In millions of dollars]

ITEM	1922	1932	1942	1950	1954	1955	1956
Revenue, total	5,169	7,887	13,148	25,639	35,386	37,619	41,692
From Federal Government							
Public welfare	108	232	858	2,486	2,966	3,131	3,335
Highways	1	1	369	1,107	1,425	1,428	1,452
Education	79	191	169	438	542	592	739
Employment security administration	10	12	137	345	277	299	344
Other and unallocated ¹	18	28	125	168	198	208	219
From State and local sources	5,061	7,655	12,290	23,153	32,420	34,489	38,357
General, net of intergovernmental	4,673	7,035	9,560	18,425	26,046	27,942	31,332
Taxes	4,016	6,164	8,528	16,914	22,067	23,483	26,368
Property	3,321	4,487	4,537	7,349	9,967	10,735	11,749
Sales and gross receipts	154	752	2,361	5,184	7,276	7,643	8,691
Individual income	43	74	276	788	1,127	1,237	1,538
Corporation net income	58	79	272	593	778	744	890
Licenses and other	440	772	1,092	2,030	2,918	3,125	3,501
Charges and miscellaneous	657	871	1,031	2,511	3,979	4,459	4,964
Utility and liquor stores revenue	266	463	1,277	2,712	3,496	3,688	3,854
Liquor stores			390	904	1,094	1,079	1,136
Water supply system	175	317	439	705	971	1,092	1,162
Electric power system	72	111	251	574	787	870	887
Transit system	13	25	170	468	554	544	542
Gas supply system	6	10	27	61	90	104	127
Insurance trust revenue	122	137	1,464	2,016	2,877	2,858	3,171
Employee retirement	45	93	195	608	1,070	1,180	1,295
Unemployment compensation			1,142	1,180	1,470	1,329	1,505
Other	77	64	117	229	337	349	371
Direct expenditure, total	5,652	8,403	10,914	27,905	36,607	40,375	43,152
By function:							
General expenditure	5,218	7,765	9,190	22,787	30,701	33,724	36,711
Education	1,705	2,811	2,586	7,177	10,557	11,907	13,220
Higher education	143	251	317	1,170	1,419	1,569	1,764
Elementary and secondary schools	1,541	2,025	2,192	5,816	8,896	10,084	11,165
Other	21	35	79	191	243	254	292
Highways	1,294	1,741	1,400	3,803	5,527	6,452	6,953
Public welfare	119	444	1,225	2,940	3,060	3,168	3,139
Health	58	107	159	364	447	470	456
Hospitals	200	349	432	1,384	1,902	2,053	2,316
Police	190	318	394	776	1,130	1,229	1,330
Local fire protection	158	210	236	488	653	694	737
Natural resources	61	185	214	670	762	793	906
Sanitation	189	223	229	834	1,058	1,142	1,326
Housing and community redevelopment			236	452	611	499	437
Local recreation	85	147	128	304	424	509	541
General control	313	470	578	1,041	1,375	1,452	1,560
Interest on general debt ²	382	741	565	458	718	838	986
Other and unallocable	4,464	589	718	2,096	2,416	2,516	2,802
Utility and liquor stores expenditure ³	359	518	1,106	2,739	3,482	3,886	4,065
Liquor stores			302	734	905	863	946
Water supply system	255	320	368	840	1,150	1,479	1,461
Electric power system	75	92	216	534	751	819	895
Transit system	28	99	201	570	586	600	636
Gas supply system	4	7	19	52	90	125	128
Insurance trust expenditure	75	120	617	2,379	2,423	2,764	2,376
Employee retirement	30	75	169	361	679	722	825
Unemployment compensation			377	1,849	1,507	1,784	1,277
Other	45	45	71	169	237	258	274
By character and object:							
Current operation	3,477	5,179	7,057	15,948	21,508	23,186	25,528
Capital outlay	1,518	1,876	1,477	6,047	9,125	10,706	11,407
Construction	1,236	1,558	1,241	5,169	7,738	9,048	9,355
Land and existing structures			282	318	236	245	1,200
Equipment			152	388	1,056	2,918	733
Assistance and subsidies			430	840	706	613	1,059
Interest on debt (general and utility)			75	120	617	2,379	2,423
Insurance trust benefits and withdrawals			2,384	3,541	4,515	10,045	14,343
Expenditure for personal services	10,109	19,205	19,706	24,115	38,931	44,267	49,161
Debt outstanding at end of year	9,455	17,874	18,722	23,056	36,898	42,272	47,067
Long-term	654	1,331	984	1,060	2,038	1,995	2,093
Short-term			1,448	252	570	5,149	5,538
Net change during year							4,894

¹ Includes all local revenue received directly from Federal Government. ² State expenditure only.³ Interest on utility debt included in "utility expenditure." For total expenditure for interest on debt, see "interest on debt (general and utility)," below.⁴ Includes local expenditure for natural resources.

SUMMARY OF STATE FINANCES

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No. 513.—SUMMARY OF STATE GOVERNMENT FINANCES: 1942 TO 1956

[In millions of dollars, except per capita]

ITEM	1942	1946	1950	1954	1955	1956	Per capita, 1956 ¹
Revenue and borrowing	7,040	8,652	15,331	21,073	21,821	24,320	148.80
Borrowing	170	77	1,428	2,239	2,155	2,121	12.98
Revenue, total	6,870	8,576	13,903	18,834	19,667	22,199	135.82
General revenue	5,132	6,253	11,262	15,280	16,194	18,389	112.51
Taxes, total	3,903	4,937	7,930	11,089	11,597	13,375	81.83
Sales and gross receipts	2,218	2,803	4,670	6,573	6,864	7,801	47.73
General	632	890	1,670	2,540	2,637	3,036	18.58
Motor fuels	940	886	1,544	2,218	2,353	2,687	16.44
Alcoholic beverages	257	402	420	463	471	546	3.34
Tobacco products	130	198	414	464	459	515	3.15
Insurance	113	145	241	353	370	401	2.45
Public utilities	100	132	185	263	283	300	1.84
Other	45	142	195	273	291	316	1.93
Licenses	708	783	1,228	1,707	1,824	2,024	12.38
Motor vehicles and operators	431	439	755	1,098	1,111	1,208	7.39
Corporations in general	93	121	176	251	266	333	2.04
Alcoholic beverages	56	67	77	79	79	79	.48
Hunting and fishing	24	33	60	78	368	404	2.47
Other	104	123	160	201			
Individual income	249	389	724	1,004	1,094	1,374	8.40
Corporation net income	269	442	586	772	737	890	5.44
Property	264	249	307	391	412	467	2.86
Death and gift	110	141	168	247	249	310	1.90
Severance	62	90	211	312	306	361	2.21
Other	23	41	36	83	112	149	.91
Intergovernmental revenue	858	864	2,423	2,882	2,989	3,206	20.16
From Federal Government	802	802	2,275	2,668	2,762	3,027	18.52
Public welfare	369	432	1,107	1,426	1,428	1,452	8.89
Education	137	99	345	277	299	344	2.11
Highways	169	66	438	542	592	739	4.52
Employment security administration	57	63	168	198	208	219	1.34
Other	60	140	217	225	234	273	1.67
From local governments	56	63	148	215	226	269	1.65
Charges and miscellaneous general revenue	370	482	909	1,328	1,608	1,718	10.51
Liquor stores revenue	373	798	810	974	962	1,019	6.23
Insurance trust revenue	1,366	1,494	1,831	2,560	2,511	2,791	17.08
Employee retirement	115	183	425	757	837	919	5.62
Unemployment compensation	1,184	1,162	1,176	1,466	1,325	1,500	9.18
Other	117	140	229	337	350	371	2.27
Debt outstanding at end of fiscal year,							
total	3,257	2,353	5,285	9,600	11,198	12,890	78.86
Long-term	3,006	2,328	5,168	9,317	10,950	12,643	77.35
Full faith and credit	2,641	1,970	4,209	5,770	5,929	6,213	38.01
Nonguaranteed	455	358	958	3,547	5,022	6,430	39.34
Short-term	161	25	118	283	248	247	1.51
Net long-term	2,568	1,727	4,246	7,877	9,493	11,175	68.37
Full faith and credit only	2,123	1,381	3,879	4,481	4,628	4,896	29.96

See footnotes at end of table.

No. 513.—SUMMARY OF STATE GOVERNMENT FINANCES: 1942 TO 1956—Continued

(In millions of dollars, except per capita)

ITEM	1942	1946	1950	1954	1955	1956	Per capita, 1956 ¹
Expenditure and debt redemption	5,746	7,296	15,373	19,184	20,907	22,211	135.89
Debt redemption	403	281	291	497	550	524	3.21
Expenditure, total	5,343	7,066	15,082	18,686	20,357	21,686	132.68
General expenditure	4,549	5,245	12,250	15,737	17,176	18,857	115.37
Public safety	146	162	328	451	476	527	3.22
Public welfare	913	1,056	2,358	2,552	2,647	2,672	16.35
Old-age assistance	509	709	1,396	1,474	1,451	1,476	9.03
Aid to dependent children	134	153	480	518	549	569	3.48
Other (including all public welfare administration)	270	195	481	559	646	628	3.84
Education	1,182	1,471	3,413	4,656	5,066	5,679	34.75
State institutions of higher education	296	307	1,107	1,324	1,468	1,678	10.27
Intergovernmental expenditure	790	953	2,054	2,934	3,150	3,541	21.67
Other	95	121	251	398	448	460	2.81
Highways	1,134	952	2,668	4,126	4,810	5,351	32.74
Regular State highway facilities	771	606	1,953	2,777	3,033	3,314	20.28
State toll highway facilities	19	7	105	477	866	1,053	6.44
Intergovernmental expenditure	344	339	610	871	911	984	6.02
Health and hospitals	311	447	1,042	1,402	1,464	1,602	9.80
State hospitals and institutions for handicapped	235	308	788	1,089	1,145	1,218	7.44
Other	75	139	254	312	318	387	2.36
Nonhighway transportation	(2) ²	(2) ²	56	57	47	64	.30
Housing and community redevelopment	(2) ²	(2) ²	7	14	15	20	.12
Natural resources	160	209	477	572	610	681	4.17
Employment security administration	59	60	172	190	207	215	1.31
General control	166	195	322	426	455	485	2.06
Miscellaneous and unallocable	479	692	1,407	1,345	1,380	1,561	9.55
Veterans' services	1	54	402	103	62	89	.55
State aid for unspecified purposes	224	357	482	600	591	631	3.86
Interest	122	84	109	193	251	311	1.90
Other (includes intergovernmental aid for specific purposes not elsewhere classified)	132	196	354	449	476	530	3.24
Liquor stores expenditure	288	663	654	803	770	845	5.17
Insurance trust expenditure	505	1,158	2,177	2,066	2,411	1,984	12.14
Employee retirement	65	92	163	355	373	437	2.67
Unemployment compensation	369	965	1,845	1,504	1,780	1,273	7.79
Other	71	102	169	237	258	274	1.68
Expenditure by character and object:							
Direct expenditure	3,563	4,974	10,804	13,008	14,371	15,148	92.68
Current operation	1,827	2,701	4,450	5,886	6,234	6,758	41.34
Capital outlay	642	368	2,287	3,347	3,992	4,564	27.92
Construction	(3) ³	292	1,066	2,831	3,404	3,872	23.69
Purchase of land and existing structures	(3) ³	33	131	342	412	489	2.99
Equipment	(3) ³	42	141	173	177	203	1.24
Assistance and subsidies	466	663	1,891	1,486	1,482	1,531	9.37
Interest on debt	122	84	109	193	251	311	1.90
Insurance benefits and repayments	505	1,158	2,177	2,066	2,411	1,984	12.14
Intergovernmental expenditure	1,780	2,082	4,217	5,679	5,986	6,538	40.00
Cash and security holdings, end of fiscal year, total	(3) ³	(3) ³	(3) ³	25,536	26,526	28,899	176.81
Unemployment fund balance in U. S. Treasury	(3) ³	(3) ³	(3) ³	8,362	7,906	8,140	49.80
Cash and other deposits	(3) ³	(3) ³	(3) ³	3,887	4,014	4,200	25.70
Securities	(3) ³	(3) ³	(3) ³	13,287	14,605	16,558	101.31
Total by purpose:							
Insurance trust	(3) ³	(3) ³	(3) ³	14,921	15,310	16,528	101.12
Debt offsets	(3) ³	(3) ³	(3) ³	1,440	1,457	1,468	8.98
Other	(3) ³	(3) ³	(3) ³	9,175	9,759	10,902	66.70

¹ Based on estimated population on July 1, 1954, excluding Armed Forces overseas.² Included in "Miscellaneous and unallocable."³ Not available.

No. 514.—STATE TAX COLLECTIONS, BY TYPE OF TAX, BY STATES: 1957

[In thousands of dollars. Includes local shares of State-imposed taxes]

STATE	Total ¹	SALES AND GROSS RECEIPTS					Motor vehicle and operators licenses	Individual income	Corporation net income	Property
		Total ¹	General sales or gross receipts	Motor vehicle fuels	Alcoholic beverages	To-bacco products				
Number of States using tax	48	48	33	48	48	42	48	31	33	45
Total	14,530,749	8,435,651	3,373,115	2,828,011	569,184	556,018	1,367,816	1,562,900	2,984,407	479,150
Alabama	229,647	165,992	74,265	63,473	7,576	10,716	4,956	230,182	2,1,312	11,366
Arizona	107,029	66,514	35,325	19,701	2,958	2,561	7,052	215,061	(3)	14,711
Arkansas	125,260	87,214	35,763	34,080	5,580	7,298	12,689	5,413	9,777	314
California	1,637,187	1,032,935	603,333	291,295	39,284	-----	112,213	145,339	167,339	107,653
Colorado	153,255	84,883	42,069	32,390	4,550	-----	13,199	23,188	4,309	12,049
Connecticut	227,614	160,085	70,198	41,993	7,310	10,059	15,746	-----	29,765	13
Delaware	44,608	13,989	7,270	1,499	1,613	3,901	3,901	14,471	-----	3,750
Florida	375,661	285,504	100,880	101,072	38,376	6,183	45,832	-----	7,426	-----
Georgia	314,513	243,534	124,292	74,867	19,523	16,077	15,418	25,985	21,850	928
Idaho	50,714	21,002	-----	13,998	1,656	2,199	8,508	10,082	4,135	2,389
Illinois	600,765	564,445	206,062	129,441	25,653	33,437	91,773	-----	-----	697
Indiana	228,122	228,809	123,758	69,169	13,511	14,426	35,027	-----	-----	10,600
Iowa	247,906	158,749	86,686	55,220	3,122	7,312	43,316	28,673	3,861	3,792
Kansas	158,035	103,261	51,269	35,545	4,893	6,111	19,599	13,266	4,005	10,529
Kentucky	201,160	98,517	-----	54,216	15,935	8,640	11,345	45,346	17,470	15,446
Louisiana	372,927	215,659	80,760	56,908	18,881	22,323	12,588	229,284	(4)	12,155
Maine	70,565	52,751	17,122	20,907	2,109	5,759	8,748	-----	-----	1,420
Maryland	250,637	137,243	45,762	47,183	8,603	-----	22,216	51,355	19,457	9,111
Massachusetts	413,505	143,978	62,393	24,984	28,394	22,646	111,222	50,449	230	-----
Michigan	771,482	624,417	328,805	135,845	7,367	27,192	72,939	-----	33,671	-----
Minnesota	292,567	108,265	-----	50,148	15,945	18,299	36,287	64,445	21,706	14,942
Mississippi	160,523	113,033	55,580	40,057	3,909	7,931	7,043	5,982	13,920	3,532
Missouri	266,152	168,461	100,029	41,550	5,944	9,591	34,192	237,566	(4)	10,140
Montana	52,032	25,288	-----	17,681	1,980	3,132	3,741	7,550	2,360	4,973
Nebraska	73,683	40,272	-----	20,947	2,850	3,929	4,875	-----	-----	23,828
Nevada	35,267	26,665	9,914	7,744	901	1,177	3,832	-----	-----	2,185
New Hampshire	33,265	17,797	-----	9,156	1,031	3,216	6,169	1,540	-----	2,013
New Jersey	230,729	162,060	-----	70,632	19,723	33,416	62,392	-----	-----	2,765
New Mexico	97,114	63,850	35,231	20,770	1,858	3,574	10,275	25,187	(4)	6,487
New York	1,440,494	433,489	-----	132,592	55,001	61,532	129,249	476,312	261,284	2,803
North Carolina	369,779	208,161	73,595	91,155	14,471	-----	27,504	52,873	45,582	8,309
North Dakota	51,750	32,155	14,218	10,638	2,825	2,997	8,740	3,444	1,174	2,623
Ohio	676,731	516,774	234,588	152,070	40,464	32,564	94,747	-----	-----	26,921
Oklahoma	235,720	135,133	49,753	52,772	5,942	11,387	33,415	12,563	10,457	1
Oregon	193,985	40,921	-----	34,145	1,273	-----	26,269	92,245	20,713	18
Pennsylvania	985,222	505,532	189,933	180,972	47,119	45,031	81,559	-----	164,059	1,506
Rhode Island	62,563	44,486	15,085	9,313	2,358	3,415	6,435	-----	7,880	-----
South Carolina	184,344	132,874	53,469	45,632	13,535	5,914	8,882	16,387	17,412	889
South Dakota	42,659	32,069	13,010	11,076	2,303	1,816	6,028	-----	188	628
Tennessee	268,896	195,917	92,407	71,433	8,111	14,619	22,344	4,422	10,647	10
Texas	658,840	305,961	-----	164,702	30,114	45,283	65,039	-----	32,407	-----
Utah	76,746	44,309	23,410	15,535	826	1,961	5,163	10,081	8,224	2,071
Vermont	34,916	13,625	-----	6,691	3,019	1,857	6,081	9,182	2,283	352
Virginia	315,908	118,015	66,890	8,122	-----	-----	22,366	106,048	27,453	14,126
Washington	354,922	295,031	197,950	54,628	8,621	13,153	17,467	-----	-----	22,084
West Virginia	155,134	134,415	79,334	28,354	3,398	9,431	13,314	-----	-----	292
Wisconsin	355,977	109,511	-----	64,581	13,618	14,775	38,379	110,256	55,646	24,560
Wyoming	33,499	19,902	9,670	8,166	546	718	5,418	-----	-----	6,035

¹ Includes amounts for types of taxes not shown separately.² Combined corporation and individual income taxes as reported by 5 States (Alabama, Arizona, Louisiana, Missouri, and New Mexico) tabulated with individual income taxes. Amount shown as corporation tax for Alabama represents taxes on financial institutions only.³ Tax for State Board Unit Schools.⁴ Includes related license taxes.⁵ Excludes amounts for corporation excise taxes and surtaxes measured in part by net income and in part by corporate excess.⁶ Back taxes only; not counted with "Number of States using tax."⁷ Includes collections for "income" years of both 1955 and 1956.Source: Department of Commerce, Bureau of the Census; annual report, *Summary of State Government Finances in 1957*.

No. 515.—GENERAL REVENUE AND GENERAL EXPENDITURE

[In thousands of dollars. See also

STATE	GENERAL REVENUE				GENERAL EXPENDITURE			
	Total	Taxes ¹	Intergovernmental revenue		Charges and miscel- laneous	Total	Public safety	Public welfare
			From Federal govern- ment	From local govern- ments				
1 Total	18,389,095	13,375,451	3,026,654	269,060	1,717,930	18,857,116	526,978	2,672,463
2 Alabama	337,884	220,461	80,400	7,368	29,655	352,407	7,292	57,383
3 Arizona	147,211	99,745	28,594	1,237	17,635	144,105	3,015	17,703
4 Arkansas	174,884	117,183	44,642	861	12,198	167,997	2,315	31,421
5 California	2,036,524	1,532,872	352,950	14,999	135,703	2,048,353	66,942	312,331
6 Colorado	224,925	144,298	51,604	752	28,271	222,866	5,659	69,900
7 Connecticut	259,306	205,616	24,840	1,272	27,638	294,692	13,476	36,614
8 Delaware	71,580	48,735	6,453	1,263	15,099	69,874	2,123	5,149
9 Florida	448,701	335,376	67,901	20,648	24,686	444,661	8,028	58,987
10 Georgia	404,124	295,316	79,792	5,161	23,855	415,155	7,539	70,034
11 Idaho	83,545	47,539	24,332	1,079	10,596	80,542	1,690	9,781
12 Illinois	812,907	641,143	120,153	5,840	36,771	740,802	22,352	129,165
13 Indiana	884,052	279,659	50,523	2,806	51,911	514,739	14,955	30,217
14 Iowa	322,841	230,379	53,399	12,861	26,202	314,126	7,187	42,216
15 Kansas	232,678	160,266	44,022	4,442	23,048	310,304	6,362	35,356
16 Kentucky	244,772	171,319	54,054	1,842	17,557	261,894	6,183	42,525
17 Louisiana	556,951	337,286	97,166	9,038	113,511	550,538	11,825	115,065
18 Maine	99,678	66,465	18,555	3,030	11,648	119,045	3,955	15,596
19 Maryland	309,704	250,270	26,704	3,025	29,705	331,799	13,902	18,315
20 Massachusetts	516,480	387,303	77,873	22,590	28,714	608,457	18,364	111,541
21 Michigan	976,193	758,309	110,299	18,216	89,309	1,015,650	27,066	91,503
22 Minnesota	414,223	284,450	65,700	9,026	54,987	372,700	9,346	45,696
23 Mississippi	220,311	150,845	51,199	1,836	16,431	207,730	4,223	33,990
24 Missouri	303,866	257,364	119,275	2,036	15,191	387,066	9,227	115,386
25 Montana	87,238	49,255	21,790	1,011	14,282	87,266	2,441	12,505
26 Nebraska	131,174	74,930	32,302	7,180	16,672	128,521	5,014	16,830
27 Nevada	49,510	29,203	18,212	645	6,450	43,076	919	2,884
28 New Hampshire	49,801	30,790	9,352	2,342	7,317	61,827	1,880	6,363
29 New Jersey	380,165	258,190	42,456	10,928	59,501	512,218	21,367	34,738
30 New Mexico	160,588	89,264	32,086	822	38,416	144,736	6,045	13,485
31 New York	1,683,393	1,356,611	212,473	3,512	110,797	1,749,587	54,927	237,160
32 North Carolina	471,719	352,531	79,503	3,403	36,162	440,711	11,113	40,273
33 North Dakota	97,584	50,563	17,095	2,388	26,638	90,385	1,981	8,672
34 Ohio	823,930	636,063	100,040	10,830	67,907	923,479	25,976	123,911
35 Oklahoma	343,455	220,642	75,820	1,318	36,675	307,857	6,052	98,164
36 Oregon	231,343	161,812	39,998	7,515	22,018	234,079	7,764	31,031
37 Pennsylvania	916,723	702,144	120,701	16,045	77,743	926,112	30,402	114,375
38 Rhode Island	82,118	60,529	15,532	616	5,441	93,552	2,687	16,780
39 South Carolina	243,923	178,015	39,414	2,492	23,102	254,906	4,286	28,133
40 South Dakota	85,284	48,363	19,279	2,641	15,001	84,286	2,183	10,153
41 Tennessee	334,814	249,959	64,904	5,232	14,719	304,905	7,173	47,943
42 Texas	943,139	623,126	178,605	3,900	137,508	844,151	15,465	138,187
43 Utah	103,795	68,627	23,064	1,590	10,514	102,874	2,088	14,490
44 Vermont	44,788	32,014	9,648	1,140	1,977	45,775	2,346	6,632
45 Virginia	314,882	226,507	39,399	3,071	45,905	335,318	14,614	18,326
46 Washington	448,073	337,749	64,653	949	44,722	435,671	9,018	77,370
47 West Virginia	102,695	144,064	35,293	540	12,708	191,107	4,233	30,799
48 Wisconsin	426,995	320,301	55,825	8,351	33,518	423,438	9,642	43,411
49 Wyoming	67,659	33,090	22,580	342	11,647	60,408	1,689	3,994

¹ See also table 513.

OF STATE GOVERNMENTS, BY STATES: 1956

Historical Statistics, 1789-1945, series P 188-211]

GENERAL EXPENDITURE—Continued											Total inter-governmental expenditure	
Education			Health and hospitals		State hospitals and institutions for the handicapped	Natural resources	General control	Interest	All other			
Total ²	State institutions of higher education	Inter-governmental	Highways	Other								
5,679,408	1,678,422	3,541,210	5,351,097	1,215,773	386,511	681,087	484,563	310,953	1,548,283	6,538,247	1	
120,244	29,372	93,478	99,762	10,751	7,294	11,105	7,764	1,943	19,869	132,917	2	
43,808	18,074	23,693	35,303	3,628	1,529	10,931	4,600	144	23,944	47,642	3	
51,971	18,971	28,795	46,252	8,137	2,742	7,552	3,655	3,565	10,387	44,137	4	
752,742	211,499	515,038	442,617	80,505	26,983	90,704	58,192	18,294	184,953	1,056,697	5	
55,356	29,501	20,832	56,229	12,581	1,582	8,808	5,848	839	6,064	106,528	6	
53,252	15,426	28,925	97,725	32,089	8,953	6,270	10,847	6,003	29,463	36,857	7	
29,898	5,928	11,811	13,525	4,918	1,692	1,803	2,211	3,039	5,516	13,259	8	
150,383	33,924	106,935	131,340	21,811	12,508	25,359	12,164	4,312	19,789	131,215	9	
180,730	25,663	101,825	86,515	17,535	11,042	15,067	7,997	7,403	11,293	132,954	10	
17,839	6,902	10,252	33,332	3,486	1,219	6,515	1,326	159	5,195	18,768	11	
194,160	78,899	107,605	208,006	56,929	42,555	19,974	20,763	13,085	33,903	222,144	12	
150,097	75,364	80,539	223,125	31,841	4,083	18,597	9,935	8,846	19,043	156,800	13	
81,301	42,675	35,250	115,251	17,419	1,822	9,976	4,700	461	33,793	106,697	14	
69,772	33,274	33,510	136,172	20,073	2,407	7,971	5,795	5,600	20,795	90,334	15	
62,469	19,398	39,254	95,073	.9,290	6,171	17,510	9,661	2,322	10,600	47,948	16	
156,887	42,384	100,800	114,287	34,200	5,938	22,780	10,272	9,351	69,923	152,796	17	
18,658	6,600	8,373	51,948	6,986	2,476	6,624	2,755	3,713	6,934	14,302	18	
70,767	21,832	45,118	127,378	28,946	9,021	7,884	9,175	10,838	35,573	118,719	19	
65,704	12,510	47,759	173,958	66,537	6,703	7,312	19,002	20,017	119,319	214,530	20	
377,046	137,887	231,591	247,299	62,664	27,345	23,161	18,111	12,467	127,848	435,323	21	
137,838	52,038	82,845	101,381	25,738	3,484	17,119	7,839	1,506	22,852	153,117	22	
67,006	16,506	44,741	59,149	8,097	4,356	10,219	3,900	2,488	14,302	74,039	23	
96,468	27,999	65,417	105,473	18,962	3,431	11,275	10,978	336	15,530	76,950	24	
25,879	12,495	12,375	27,504	4,335	685	6,713	2,212	1,155	3,837	13,537	25	
25,085	20,350	5,652	53,380	11,493	1,027	6,106	1,717	97	4,772	34,974	26	
10,251	2,360	7,411	16,248	577	.983	6,900	2,053	68	2,193	10,240	27	
8,959	5,852	1,640	24,117	5,513	2,502	4,214	2,119	719	5,441	4,054	28	
110,481	41,299	65,421	219,647	36,363	7,745	10,715	16,247	26,145	28,770	108,011	29	
67,255	20,717	43,011	33,990	4,061	2,448	5,964	4,592	1,011	4,985	47,152	30	
474,597	61,022	393,904	348,481	205,445	45,491	67,383	66,957	51,161	197,995	816,795	31	
193,606	41,562	21,017	109,197	28,661	7,953	14,713	7,433	6,679	21,083	78,075	32	
21,525	9,583	11,160	25,166	4,813	2,890	5,085	1,724	803	17,726	17,960	33	
201,073	77,988	118,623	377,132	54,674	12,442	18,010	24,612	15,066	70,583	331,170	34	
97,938	35,015	58,547	110,824	15,140	3,092	15,904	6,294	6,340	7,509	92,670	35	
66,759	24,088	38,295	71,817	12,488	4,061	17,068	8,789	3,085	11,217	62,661	36	
250,403	43,488	173,345	282,535	86,936	21,121	26,116	26,824	29,365	58,035	215,240	37	
13,581	4,799	6,293	22,384	9,498	3,721	2,488	4,629	1,627	16,157	16,432	38	
123,907	21,600	91,017	45,064	10,629	5,002	13,025	5,356	4,514	15,080	188,007	39	
15,284	8,964	5,475	31,010	3,025	874	5,307	1,372	1,372	15,067	7,949	40	
108,361	25,727	78,461	86,162	12,090	7,811	9,451	4,685	2,253	19,060	120,213	41	
351,940	86,320	250,916	230,355	40,954	6,210	15,830	12,157	4,914	19,159	263,988	42	
45,007	19,481	23,957	25,125	3,140	1,210	4,831	2,515	138	4,330	28,297	43	
9,108	1,394	5,464	16,578	2,508	1,595	2,969	1,618	134	2,287	9,590	44	
101,868	33,758	60,680	112,407	28,390	9,947	11,424	10,320	3,834	24,169	100,198	45	
147,916	44,515	100,218	89,494	13,215	28,297	20,458	7,553	7,083	34,667	150,644	46	
78,534	23,741	52,206	41,357	7,830	2,556	7,351	5,159	7,792	5,496	54,663	47	
85,303	43,339	37,829	118,562	20,190	10,868	19,387	8,429	151	107,495	239,551	48	
19,912	6,259	12,906	22,452	1,592	644	4,159	1,698	88	4,180	21,216	49	

² Includes amounts for items not shown separately.

No. 516.—DEBT OF STATE GOVERNMENTS OUTSTANDING, BY STATES: 1956

[In thousands of dollars, except per capita. As of end of fiscal year. Includes special obligations of dependent State agencies as well as State general obligations]

STATE	Total debt	LONG-TERM DEBT			Short-term debt	NET LONG-TERM DEBT		PER CAPITA DEBT ¹		
		Total	Full faith and credit	Non-guaranteed		Total	Full faith and credit	Total	Net long-term	
		Total	Full faith and credit	Non-guaranteed		Total	Full faith and credit	Total	Total	Full faith and credit
Total	12,889,994	12,642,901	6,212,767	6,430,134	247,093	11,174,845	4,896,239	78.85	68.37	29.96
Alabama	87,942	87,642	42,528	45,114	300	81,691	37,680	28.28	26.27	12.12
Arizona	5,829	5,829	175	5,554	-	5,340	167	5.79	5.30	.17
Arkansas	112,909	112,909	99,798	13,111	-	97,767	85,415	62.66	54.25	47.40
California	943,179	943,179	823,251	119,928	-	521,726	404,235	72.77	40.25	31.19
Colorado	35,149	34,421	-	34,421	728	33,517	-	22.72	21.67	-
Connecticut	477,797	321,447	121,447	200,000	160,350	303,362	114,791	217.18	137.89	52.18
Delaware	139,296	138,796	97,424	41,372	500	137,442	97,424	357.17	352.42	249.81
Florida	163,673	163,073	-	163,673	-	150,216	-	45.72	41.96	-
Georgia	235,873	235,873	-	38	235,835	217,054	-	64.41	59.27	-
Idaho	5,232	2,000	3,232	-	-	4,947	1,880	8.55	8.08	3.07
Illinois	699,156	699,156	253,481	445,675	-	674,290	229,730	75.17	72.50	24.70
Indiana	321,314	321,314	800	320,514	-	314,656	800	74.22	72.69	.73
Iowa	28,570	28,570	22,735	5,815	-	28,563	22,748	10.70	10.69	8.52
Kansas	175,818	175,818	-	175,818	-	175,553	-	85.35	85.22	-
Kentucky	70,409	70,409	-	70,409	-	69,083	-	23.38	22.94	-
Louisiana	317,695	317,695	234,925	82,770	-	292,801	212,734	108.28	99.80	72.51
Maine	119,385	119,385	35,999	83,386	-	118,202	35,775	131.77	130.47	39.49
Maryland	492,556	492,556	169,744	322,812	-	418,970	107,356	179.50	152.69	39.12
Massachusetts	934,413	924,983	647,454	277,509	9,450	919,296	643,241	195.77	192.60	134.77
Michigan	532,372	532,326	231,078	301,248	46	519,052	224,669	72.67	70.85	30.67
Minnesota	84,358	84,358	83,774	584	-	81,089	80,583	26.44	25.42	25.26
Mississippi	86,837	86,765	-	86,765	72	84,020	-	40.71	39.39	-
Missouri	7,531	7,531	3,000	4,531	-	3,992	-	1.79	.95	-
Montana	45,819	45,819	7,260	38,559	-	37,438	3,904	72.84	59.52	6.21
Nebraska	8,236	8,236	-	8,236	-	8,061	-	5.91	5.78	-
Nevada	2,938	2,938	2,038	-	-	2,893	2,893	12.50	12.31	12.31
New Hampshire	55,935	55,935	54,812	1,123	-	54,605	53,482	101.15	98.74	96.71
New Jersey	884,498	884,498	393,306	491,192	-	873,308	390,386	166.13	164.03	78.33
New Mexico	47,931	47,931	29,985	17,946	-	46,519	29,417	60.44	58.66	37.10
New York	1,938,895	1,888,895	1,122,043	766,852	50,000	1,343,354	584,523	121.02	83.85	36.48
North Carolina	281,900	281,900	281,430	470	-	230,337	229,900	64.89	53.02	52.94
North Dakota	18,538	18,538	13,979	4,559	-	4,258	36	28.83	6.62	.06
Ohio	590,693	590,693	236,724	353,969	-	583,742	229,866	66.04	65.26	25.70
Oklahoma	206,949	206,949	42,006	164,943	-	201,104	39,075	93.64	91.00	17.63
Oregon	171,674	171,674	171,568	105	-	114,361	114,340	101.88	67.87	67.86
Pennsylvania	1,244,709	1,217,709	351,301	866,318	27,000	1,189,045	342,378	114.21	109.11	31.42
Rhode Island	64,791	64,791	61,817	2,974	-	57,652	54,758	79.30	70.57	67.02
South Carolina	217,780	217,280	155,692	61,588	500	202,332	144,909	94.36	87.67	62.79
South Dakota	159	159	-	159	-	102	-	.23	.15	-
Tennessee	110,076	110,076	107,374	2,702	-	103,710	101,088	32.24	30.38	29.61
Texas	213,478	213,478	106,201	107,277	-	203,049	98,169	24.40	23.21	11.22
Utah	4,475	4,475	4,475	-	-	4,028	-	5.61	5.05	-
Vermont	6,626	6,626	6,626	-	-	6,626	6,626	17.91	17.91	17.91
Virginia	180,053	180,053	10,411	160,642	-	174,716	5,713	60.31	48.52	1.60
Washington	231,507	229,360	52,320	177,040	2,147	210,222	43,702	88.80	80.64	18.76
West Virginia	275,298	275,298	135,212	140,086	-	261,197	121,756	138.76	131.65	61.37
Wisconsin	5,845	5,845	-	5,845	-	5,845	-	1.58	1.58	-
Wyoming	3,898	3,898	-	3,898	-	3,503	-	12.49	11.23	-

¹ Based on estimated population July 1, 1955, excluding Armed Forces overseas.

Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of State Government Finances in 1956*.

No. 517.—SUMMARY OF CITY GOVERNMENT FINANCES: 1952 TO 1956

[In millions of dollars, except per capita. Includes sample-based estimates for cities of less than 25,000 and thus subject to sampling variation. Per capita and percent figures computed on basis of amounts rounded to nearest thousand. Minus sign (-) denotes decrease]

ITEM	1952	1953	1954	1955	1956	Percent change, 1955 to 1956	Per capita, 1956 ¹
Revenue and borrowing	9,574	10,474	11,510	12,397	13,132	5.9	136.68
Borrowing	1,296	1,489	1,925	2,170	2,190	0.9	22.79
General	(2) ²	1,027	1,441	1,642	1,519	-7.5	15.81
Utility	(2)	462	484	528	670	27.0	6.98
Revenue	8,278	8,985	9,585	10,227	10,942	7.0	113.89
General revenue	6,351	6,808	7,327	7,824	8,442	7.9	87.86
Taxes	4,183	4,552	4,796	5,100	5,447	6.8	56.69
Property	3,144	3,375	3,585	3,767	3,986	5.8	41.48
Sales and gross receipts	598	655	659	728	833	14.5	8.68
General	360	418	389	433	521	20.3	5.42
Selective	239	267	270	295	313	6.0	3.25
Licenses and other	440	492	552	606	627	3.6	6.53
Intergovernmental revenue	1,212	1,283	1,336	1,438	1,566	8.8	16.30
From State governments only	1,073	1,140	1,177	1,236	1,346	8.9	14.01
Charges and miscellaneous	966	1,063	1,195	1,285	1,429	11.2	14.87
Current charges only	546	599	608	756	821	8.6	8.55
Utility revenue	1,718	1,864	2,011	2,137	2,212	3.5	23.02
Water system	758	830	877	952	1,002	5.3	10.43
Electric power system	542	587	624	677	682	0.8	7.10
Gas supply system	49	60	62	68	90	32.4	.93
Transit system	320	333	391	384	380	-1.0	3.95
Liquor stores	50	54	56	57	58	2.0	.61
Insurance-trust revenue	209	223	246	267	289	8.4	3.01
Expenditure and debt redemption	9,053	9,898	10,843	11,523	12,258	6.4	127.59
Debt redemption	671	759	937	982	993	1.1	10.34
General	(2) ³	(3) ³	703	771	765	-0.8	7.96
Utility	(2)	(2)	234	211	228	8.1	2.38
Expenditure for all purposes	8,383	9,139	9,906	10,541	11,265	6.0	117.25
General expenditure	6,303	6,857	7,500	7,976	8,522	6.8	88.70
Police	685	752	816	884	948	7.2	9.86
Fire	504	544	588	610	645	5.7	6.71
Highways	860	958	1,023	1,115	1,186	6.4	12.34
Sanitation	728	770	911	960	1,061	10.6	11.05
Public welfare	438	434	448	479	479	-0.1	4.98
Education	954	1,020	1,093	1,155	1,237	7.1	12.87
City-operated schools	917	985	1,047	1,114	1,206	8.2	12.55
Libraries	100	110	120	128	135	5.8	1.40
Health and hospitals	481	526	547	579	616	6.4	6.41
Own hospitals	337	371	389	410	417	1.6	4.34
Other	144	156	158	168	199	18.1	2.07
Recreation	277	324	370	408	420	3.0	4.37
Housing and community redevelopment	148	204	269	299	224	7.2	2.33
Nonhighway transportation	112	117	134	145	150	3.2	1.56
General control	367	371	417	438	471	7.5	4.90
General public buildings	89	98	120	122	125	2.1	1.30
Interest on general debt	202	215	232	246	273	10.8	2.84
Other and unallocable general expenditure	358	415	413	499	555	11.2	5.77
Utility expenditure	1,845	2,032	2,134	2,274	2,426	6.7	25.25
Water system	855	930	1,000	1,087	1,182	8.8	12.31
Electric system	501	587	601	601	621	3.3	6.46
Gas supply system	42	48	61	88	90	2.1	.93
Transit system	407	416	425	452	483	7.0	5.03
Liquor stores	40	51	47	46	50	9.1	.52
Insurance-trust expenditure	234	250	272	291	317	8.8	3.29
Expenditure by character and object:							
Current operation	5,519	5,972	6,361	6,757	7,284	7.8	75.81
Capital outlay	1,850	2,119	2,417	2,586	2,779	7.5	28.92
Construction	1,511	1,769	2,020	2,142	2,258	5.2	23.45
Land and existing structures	156	170	183	214	267	24.5	2.78
Equipment	183	181	215	229	259	12.9	2.69
Intergovernmental expenditure	68	78	97	106	94	-11.3	.97
Assistance and subsidies	370	361	370	392	345	-12.0	3.59
Interest on debt	341	350	389	410	447	9.1	4.65
Insurance-trust expenditure	234	250	272	291	317	8.8	3.30
Total personal services ³	8,860	4,179	4,463	4,749	5,089	7.1	52.91
Debt outstanding at end of fiscal year	12,659	13,558	14,587	15,973	16,937	6.0	176.28
Long-term	12,113	12,913	13,892	15,302	16,139	5.5	167.99
Net long-term	10,503	11,265	12,252	13,632	14,454	6.0	150.44
Full faith and credit	9,556	9,965	10,415	10,864	11,497	5.8	119.66
Nonguaranteed	2,557	2,947	3,478	4,438	4,643	4.6	48.32
Short-term	546	646	695	671	797	18.7	8.30

¹ Based on city population as of 1950. ² Not available. ³ Included in items shown above.

No. 518.—ASSESSED VALUE OF PROPERTY SUBJECT TO STATE AND LOCAL

[In millions of dollars. Relates to officially recorded or "assessed" values, which should not be interpreted as amounts rounded to the nearest thousand. Excludes value

STATE	TOTAL ASSESSED VALUE		STATE-ASSESSED PROPERTY (ALL SUBJECT TO TAX)				LOCALLY ASSESSED PROPERTY				
	Gross (before exemptions)	Subject to tax (after deduction of exemptions)	Total	Rail-	Other	All	Gross assessed value (before exemptions)			Tax-exempt portion	
				roads	public utili-	other	Total	Real prop- erty	Per- sonal prop- erty	Real prop- erty	Per- sonal prop- erty
United States	230,432	272,444	22,459	6,546	13,354	2,555	257,973	209,704	48,269	6,906	1,081
Alabama	2,260	2,260	372	128	244	—	1,888	1,291	597	—	—
Arizona	1,330	1,239	465	113	46	305	865	554	312	49	43
Arkansas	934	934	211	62	149	—	723	466	257	—	—
California	22,636	21,819	2,855	406	2,449	—	19,831	16,212	3,620	708	139
Colorado	3,131	3,068	347	136	211	—	2,784	2,126	658	—	63
Connecticut	6,848	6,634	—	—	—	—	6,848	5,058	1,790	158	56
Delaware	928	928	—	—	—	—	928	928	—	—	—
Dist. of Columbia	2,332	2,332	—	—	—	—	2,332	1,949	384	—	—
Florida	6,858	4,530	134	131	3	—	6,724	5,817	906	2,328	—
Georgia	3,099	2,338	344	101	243	—	2,755	1,762	963	653	108
Idaho	608	603	148	64	85	—	460	353	106	—	6
Illinois	28,009	28,606	1,550	1,098	9	451	27,050	21,600	5,451	—	—
Indiana	7,453	7,029	1,025	325	701	—	6,427	4,114	2,313	395	29
Iowa	4,717	4,607	475	124	351	—	4,242	3,533	709	87	23
Kansas	4,290	4,177	766	283	484	—	3,524	2,282	1,242	—	113
Kentucky	3,613	3,618	884	270	400	215	2,734	2,295	439	—	—
Louisiana	2,937	2,341	597	108	489	—	2,340	1,675	665	596	—
Maine	1,159	1,147	—	—	—	—	1,159	927	231	12	—
Maryland	6,719	6,719	1,288	73	648	567	5,431	5,222	209	—	—
Massachusetts	8,590	8,500	—	—	—	—	8,590	7,823	767	—	—
Michigan	14,531	14,531	—	—	—	—	14,531	10,102	4,429	—	—
Minnesota	2,099	2,099	19	—	19	—	1,990	1,590	401	—	—
Mississippi	1,296	1,006	291	71	220	—	1,005	669	336	290	—
Missouri	6,837	6,837	704	237	467	—	6,133	4,618	1,516	—	—
Montana	619	619	147	67	42	38	472	272	200	—	—
Nebraska	2,956	2,956	142	139	4	—	2,814	2,112	701	—	—
Nevada	620	585	154	71	43	40	466	353	113	27	8
New Hampshire	1,021	988	—	—	—	—	1,021	926	65	33	—
New Jersey	7,609	7,349	175	175	—	—	7,434	6,361	1,073	137	122
New Mexico	1,045	938	482	84	158	241	503	458	105	69	37
New York	36,219	35,287	1,556	150	1,406	—	34,663	34,662	—	932	—
North Carolina	6,896	6,479	282	146	117	19	6,414	4,037	2,377	—	217
North Dakota	640	640	94	61	34	—	546	403	143	—	—
Ohio	22,071	22,071	2,797	778	2,024	—	19,274	14,150	5,124	—	—
Oklahoma	2,428	2,008	501	145	357	—	1,927	1,440	487	363	57
Oregon	2,067	2,051	260	72	187	—	1,807	1,403	405	13	4
Pennsylvania	11,951	11,951	—	—	—	—	11,951	11,951	—	—	—
Rhode Island	2,260	2,192	—	—	—	—	2,260	1,752	507	40	28
South Carolina	936	936	236	29	84	123	700	302	397	—	—
South Dakota	1,930	1,930	95	35	60	—	1,835	1,300	536	—	—
Tennessee	2,974	2,974	481	224	257	—	2,493	2,221	272	—	—
Texas	10,553	10,553	123	41	82	—	10,430	7,708	2,722	—	—
Utah	1,165	1,165	489	81	86	321	676	483	193	—	—
Vermont	429	429	—	—	—	—	429	359	70	—	—
Virginia	5,024	5,024	510	—	510	—	4,514	3,501	1,014	—	—
Washington	2,688	2,678	233	95	134	4	2,455	1,884	571	—	10
West Virginia	3,401	3,401	823	341	481	—	2,578	1,341	1,237	—	—
Wisconsin	8,548	8,548	—	—	—	—	8,548	7,064	1,484	—	—
Wyoming	801	784	392	90	69	234	409	265	144	11	6

REVENUE AND STATE EXPENDITURE, BY STATES

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GENERAL PROPERTY TAXATION, BY CLASS OF PROPERTY, BY STATES: 1956

representing the current market worth of taxable property. Percent figures are computed on the basis of property of property wholly exempt from local property taxes]

LOCALLY ASSESSED PROPERTY—Con.			PERCENT DISTRIBUTION OF ASSESSED VALUE SUBJECT TO TAX					STATE
Assessed value subject to tax (after deduction of exemptions)			State-assessed			Locally assessed		
Total	Real property	Personal property	Total	Railroads	Other public utilities	Other	Real property	Personal property
249,986	202,798	47,188	100.0	2.4	4.9	0.9	74.4	17.4
1,888	1,291	597	100.0	5.7	10.8	-----	57.1	26.4
775	505	269	100.0	9.1	3.7	24.6	40.7	21.7
723	466	257	100.0	6.7	16.0	-----	49.9	27.5
18,984	15,504	3,460	100.0	1.9	11.2	-----	71.1	15.9
2,721	2,126	595	100.0	4.4	6.9	-----	69.3	19.4
6,634	4,900	1,734	100.0	-----	-----	-----	73.9	26.1
928	928	-----	100.0	-----	-----	-----	100.0	-----
2,332	1,949	384	100.0	-----	-----	-----	88.5	16.5
4,396	3,490	906	100.0	2.9	0.1	-----	77.0	20.0
1,904	1,139	855	100.0	4.3	10.4	-----	48.7	36.6
454	348	106	100.0	10.5	14.1	-----	57.7	17.7
27,051	21,600	5,451	100.0	3.8	-----	1.6	75.5	19.0
6,003	3,719	2,284	100.0	4.6	10.0	-----	52.9	32.5
4,183	3,446	687	100.0	2.7	7.6	-----	74.8	14.9
3,411	2,282	1,120	100.0	6.8	11.6	-----	54.6	27.0
2,734	2,295	430	100.0	7.5	11.0	5.9	63.4	12.1
1,744	1,070	665	100.0	4.6	20.9	-----	46.1	28.4
1,147	915	231	100.0	-----	-----	-----	79.8	20.2
5,431	5,222	209	100.0	1.1	9.6	8.4	77.7	3.1
8,590	7,823	767	100.0	-----	-----	-----	91.1	8.9
14,531	10,102	4,429	100.0	-----	-----	-----	69.5	30.5
1,990	1,590	401	100.0	-----	0.9	-----	79.1	19.9
715	379	336	100.0	7.1	21.8	-----	37.7	33.4
6,133	4,618	1,516	100.0	3.5	6.8	-----	67.5	22.2
472	272	200	100.0	10.8	6.8	6.1	44.0	32.3
2,813	2,112	701	100.0	4.7	0.1	-----	71.5	23.7
431	326	105	100.0	12.1	7.3	6.8	55.8	18.0
988	893	95	100.0	-----	-----	-----	90.4	9.6
7,175	6,224	951	100.0	2.4	-----	-----	84.7	12.9
456	388	68	100.0	8.9	10.8	25.6	41.4	7.2
33,730	33,730	-----	100.0	0.4	4.0	-----	95.6	-----
6,197	4,037	2,160	100.0	2.2	1.8	0.3	62.3	33.3
546	403	143	100.0	0.5	5.3	-----	62.9	22.4
10,274	14,150	5,124	100.0	3.5	9.2	-----	64.1	23.2
1,506	1,077	430	100.0	7.2	17.8	-----	53.6	21.4
1,792	1,390	401	100.0	3.5	0.1	-----	67.8	19.6
11,951	11,951	-----	100.0	-----	-----	-----	100.0	-----
2,192	1,712	480	100.0	-----	-----	-----	78.1	21.9
700	302	397	100.0	3.1	9.0	13.1	32.3	42.5
1,836	1,300	536	100.0	1.8	3.1	-----	67.3	27.8
2,493	2,221	272	100.0	7.5	8.6	-----	74.7	9.1
10,429	7,708	2,722	100.0	0.4	0.8	-----	73.0	25.8
676	483	193	100.0	7.0	7.4	27.6	41.5	16.6
429	359	70	100.0	-----	-----	-----	83.7	16.3
4,514	3,501	1,014	100.0	-----	10.1	-----	69.7	20.2
2,445	1,884	561	100.0	3.5	5.0	0.2	70.4	20.9
2,578	1,341	1,237	100.0	10.0	14.2	-----	39.4	36.3
8,548	7,064	1,484	100.0	-----	-----	-----	82.6	17.4
391	254	138	100.0	11.4	8.8	29.8	32.4	17.6

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Property Tax Assessments in the United States*.

No. 519.—GROSS ASSESSED VALUE OF LOCALLY ASSESSED TAXABLE REAL PROPERTY,
BY TYPE OF PROPERTY, BY STATES: 1956

[Relates to officially recorded or "assessed" values, which should not be interpreted as representing current market worth of taxable property. Figures for particular types of property are estimates subject to sampling variation]

STATE	AMOUNT (\$1,000,000)					PERCENT				
	Total ¹	Residential (non-farm)	Acreage and farms	Vacant lots	Com- mer- cial and in- dus- trial prop- erty	Total ¹	Resi- den- tial (non- farm)	Acreage and farms	Vacant lots	Com- mer- cial and in- dus- trial prop- erty
United States.....	209,704	113,481	29,013	4,743	58,073	100.0	54.1	13.8	2.3	27.7
Alabama.....	1,291	622	258	37	369	100.0	48.2	20.0	2.9	28.6
Arizona.....	554	346	82	18	106	100.0	62.4	14.8	3.2	19.1
Arkansas.....	406	189	164	11	86	100.0	40.6	35.2	2.4	18.5
California.....	10,212	8,868	1,784	470	2,5090	100.0	54.7	11.0	2.9	21.4
Colorado.....	2,126	1,093	427	64	521	100.0	51.4	20.1	3.0	24.5
Connecticut.....	6,058	3,384	202	66	1,366	100.0	66.9	4.0	1.3	27.0
Delaware.....	928	579	75	12	251	100.0	62.4	8.1	1.3	27.0
District of Columbia.....	1,949	1,196	—	84	666	100.0	61.4	—	4.3	34.2
Florida.....	5,817	3,822	430	262	1,268	100.0	65.7	7.4	4.5	21.8
Georgia.....	1,792	1,070	272	43	398	100.0	59.7	15.2	2.4	22.2
Idaho.....	353	89	105	5	64	100.0	25.1	55.2	1.3	18.0
Illinois ²	21,600	10,562	4,255	605	5,702	100.0	48.9	19.7	2.8	26.4
Indiana.....	4,114	2,160	995	99	831	100.0	52.5	24.2	2.4	20.2
Iowa.....	3,638	979	2,074	28	445	100.0	27.7	58.7	0.8	12.6
Kansas.....	2,282	730	1,232	34	276	100.0	32.0	54.0	1.5	12.1
Kentucky.....	2,295	1,099	633	34	470	100.0	47.9	27.6	1.5	20.5
Louisiana.....	1,675	906	236	45	486	100.0	54.1	14.1	2.7	20.0
Maine.....	927	506	102	12	260	100.0	54.6	11.0	1.3	28.0
Maryland.....	5,222	3,604	444	110	1,055	100.0	69.0	8.5	2.1	20.2
Massachusetts.....	7,828	5,053	156	133	2,417	100.0	64.6	2.0	1.7	30.9
Michigan.....	10,102	5,788	980	232	3,091	100.0	57.3	9.7	2.3	30.6
Minnesota ³	1,590	588	422	25	529	100.0	37.0	27.8	1.6	33.3
Mississippi.....	669	282	264	14	108	100.0	42.2	39.5	2.1	16.1
Missouri.....	4,618	2,221	1,016	83	1,224	100.0	48.1	22.0	1.8	26.5
Montana ⁴	272	94	100	2	72	100.0	34.5	36.9	0.9	26.4
Nebraska.....	2,112	636	1,166	21	258	100.0	30.1	56.6	1.0	12.2
Nevada.....	353	152	58	12	2,131	100.0	43.0	16.4	3.5	37.1
New Hampshire.....	926	514	72	14	319	100.0	55.5	7.8	1.5	34.4
New Jersey.....	6,361	3,925	172	172	2,061	100.0	61.7	2.7	2.7	32.4
New Mexico.....	458	267	118	11	60	100.0	58.4	25.8	2.5	13.1
New York.....	34,602	20,243	728	659	12,860	100.0	58.4	2.1	1.9	37.1
North Carolina.....	4,037	1,720	860	77	1,183	100.0	42.6	21.3	1.9	29.3
North Dakota ⁴	403	75	283	6	37	100.0	18.6	70.3	1.4	9.3
Ohio.....	14,150	8,405	1,670	382	3,637	100.0	59.4	11.8	2.7	25.7
Oklahoma.....	1,440	701	464	24	246	100.0	48.7	32.2	1.7	17.1
Oregon.....	1,403	651	400	32	311	100.0	46.4	28.5	2.3	22.2
Pennsylvania.....	11,951	7,374	657	203	3,454	100.0	61.7	5.5	1.7	28.9
Rhode Island.....	1,732	1,139	25	67	485	100.0	65.0	1.4	3.8	27.7
South Carolina.....	302	137	98	7	57	100.0	45.2	32.3	2.3	18.7
South Dakota.....	1,360	274	885	13	125	100.0	21.1	68.1	1.0	9.6
Tennessee.....	2,221	1,202	402	60	553	100.0	54.1	18.1	2.7	24.9
Texas.....	7,708	2,359	1,256	139	1,380	100.0	30.6	16.3	1.8	17.9
Utah.....	483	273	93	13	99	100.0	56.5	19.3	2.7	20.5
Vermont.....	359	178	65	3	114	100.0	49.6	18.0	0.7	31.7
Virginia.....	3,501	2,184	476	109	721	100.0	62.4	13.6	3.1	20.6
Washington.....	1,884	999	383	58	435	100.0	53.0	20.3	3.1	23.1
West Virginia.....	1,341	637	270	38	382	100.0	47.5	20.1	2.8	28.5
Wisconsin.....	7,064	3,497	1,462	92	1,964	100.0	49.5	20.7	1.3	27.8
Wyoming.....	265	110	100	3	51	100.0	41.5	37.9	1.3	10.2

¹ Includes value of property not subject to classification by type, a relatively insignificant portion for most States, but more than 2 percent for Arkansas (3.3%), Illinois (2.2%), Kentucky (2.5%), Maine (5.1%), North Carolina (4.9%), Pennsylvania (2.2%), Rhode Island (2.1%), and Texas (33.4%), mainly comprising separately assessed mineral rights.

² Includes property not subject to classification by type, mainly, separately assessed mineral rights.

³ Distribution based on State-equalized values.

⁴ Distribution based on "taxable values" rather than on other types of valuations also locally recorded.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Property Tax Assessments in the United States*.

EMPLOYMENT AND PAYROLLS

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No. 520.—GOVERNMENTAL EMPLOYMENT AND PAYROLLS, BY TYPE OF GOVERNMENT: 1951 TO 1957

[For October except as noted. See also *Historical Statistics, 1789-1945*, series P 69-88, for average annual monthly employment and payrolls]

TYPE OF GOVERNMENT	1951	1952	1953	1954	1955	1956	1957 (April)
EMPLOYEES (1,000)							
Total	6,801	7,105	7,047	7,232	7,432	7,685	8,047
Federal (civilian)	2,514	2,583	2,384	2,373	2,378	2,410	2,439
State and local	4,287	4,522	4,663	4,859	5,054	5,275	5,608
Full-time only	3,643	3,844	3,968	4,146	4,337	4,532	4,593
Full-time equivalent, total	3,816	4,012	4,126	4,309	4,487	4,687	4,783
State	973	999	1,011	1,071	1,129	1,188	1,205
Local ¹	2,843	3,013	3,115	3,237	3,358	3,490	3,587
City	1,145	1,175	1,200	1,234	1,262	1,292	1,297
County	458	498	517	541	557	582	598
School district	1,060	1,145	1,196	1,263	1,340	1,413	1,450
Other	180	196	203	199	209	213	242
PAYROLLS (\$1,000,000)	1,801	1,980	2,014	2,088	2,265	2,509	2,533
Total	793	856	794	770	846	944	919
Federal (civilian)	1,008	1,124	1,221	1,318	1,419	1,566	1,615
State and local	246	271	292	315	340	382	388
State	762	853	929	1,004	1,078	1,184	1,226
Local ¹	315	345	368	396	414	450	461
City	101	114	128	138	148	162	168
County	299	339	376	410	453	503	519
School district	47	56	58	60	64	69	77

¹ Data prior to 1957 subject to sampling variation.Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment*, and 1957 Census of Governments, *Summary of Public Employment*.

No. 521.—FULL-TIME PUBLIC EMPLOYEES, BY ANNUAL RATE OF PAY AND TYPE OF GOVERNMENT: 1957

[As of April]

ANNUAL RATE OF PAY	All governments	Federal ¹ (civilian)	STATE AND LOCAL GOVERNMENTS			State governments	Local governments
			All	Teachers	Other		
Number	1,000	2,102	4,593	1,398	3,195	1,154	3,439
Less than \$1,200	6,695	170	168	7	161	26	141
do	528	17	511	55	454	159	352
\$1,200 to \$2,399	do	1,757	392	1,365	319	1,046	922
\$2,400 to \$3,599	do	2,394	982	1,411	505	906	1,184
\$3,600 to \$4,799	do	1,140	432	708	297	412	581
\$4,800 to \$6,099	do	402	143	259	134	125	196
\$6,000 to \$7,199	do	305	133	171	80	91	113
\$7,200 or more	do						
Percent	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Less than \$1,200	2.5	0.1	3.7	0.5	5.0	2.3	4.1
\$1,200 to \$2,399	7.9	0.8	11.1	3.9	14.2	13.8	10.2
\$2,400 to \$3,599	26.2	18.6	29.7	22.8	32.7	38.3	26.8
\$3,600 to \$4,799	35.8	46.7	30.7	36.1	28.4	24.2	33.0
\$4,800 to \$6,099	17.0	20.6	15.4	21.2	12.9	11.0	16.9
\$6,000 to \$7,199	6.0	6.8	5.6	9.6	3.9	5.4	5.7
\$7,200 or more	4.6	6.3	3.7	5.7	2.9	5.1	3.3
Cumulative percent:							
Less than \$1,200	2.5	0.1	3.7	0.5	5.0	2.3	4.1
Less than \$2,400	10.4	0.9	14.8	4.5	19.3	16.0	14.3
Less than \$3,600	36.7	19.6	44.5	27.3	52.0	54.4	41.2
Less than \$4,800	72.4	66.3	75.2	63.5	80.4	78.5	74.1
Less than \$6,000	89.4	86.9	90.6	84.7	93.2	89.5	91.0
Less than \$7,200	95.4	93.7	96.3	94.3	97.1	94.9	96.7
Median annual rate	\$4,013	\$4,367	\$3,792	\$4,324	\$3,530	\$3,463	\$3,894

¹ Distribution of total numbers as of April 1957, estimated by interpolation on the basis of Civil Service Commission data concerning pay rates as of June 30, 1956, and June 30, 1957.Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

No. 522.—GOVERNMENTAL EMPLOYMENT, BY LEVEL OF GOVERNMENT, BY STATES: 1957

[For April, except as noted]

STATE	ALL EMPLOYEES (1,000)					FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS					
	All governments	Federal (civilian) ¹	State and local	State	Local	Number (1,000)			Per 10,000 population ²		
						State and local	State	Local	State and local	State	Local
Total.....	7,839	2,231	5,608	1,353	4,249	4,793	1,205	3,587	281.4	70.8	210.6
Alabama.....	147	56	91	23	68	82	20	62	258.9	63.3	195.6
Arizona.....	55	19	36	9	27	32	8	24	282.7	68.4	214.4
Arkansas.....	68	15	53	15	38	44	13	31	248.4	71.9	176.4
California.....	754	240	515	103	411	454	98	356	326.5	70.5	256.0
Colorado.....	97	36	62	17	45	52	14	39	312.1	81.8	230.3
Connecticut.....	86	14	72	22	50	62	20	42	277.0	88.6	188.3
Delaware.....	17	4	13	7	6	12	7	5	267.3	150.5	117.3
District of Columbia.....	255	3 ³ 233	23	23	23	22	22	22	261.7		
Florida.....	186	49	137	32	105	126	31	96	308.6	75.2	233.4
Georgia.....	170	57	112	24	88	103	23	80	272.0	59.8	212.2
Idaho.....	31	7	25	8	17	20	6	14	306.4	90.9	215.5
Illinois.....	392	98	294	57	237	244	49	195	252.9	50.6	202.3
Indiana.....	176	34	142	35	107	119	29	90	262.4	63.8	198.6
Iowa.....	117	16	101	25	76	82	21	61	292.5	74.7	217.8
Kansas.....	111	24	87	22	65	68	18	51	320.5	82.7	237.8
Kentucky.....	108	28	79	24	55	70	22	48	220.6	72.0	157.5
Louisiana.....	135	24	111	40	70	98	35	63	319.9	114.5	205.4
Maine.....	50	15	35	9	25	25	9	16	261.9	92.1	169.9
Maryland.....	135	3 ³ 52	83	22	61	75	21	55	260.0	70.8	189.2
Massachusetts.....	237	62	175	36	139	154	34	120	315.6	69.7	245.8
Michigan.....	310	42	268	59	200	218	53	165	279.2	67.7	211.6
Minnesota.....	148	23	125	29	95	95	25	70	255.2	55.6	209.8
Mississippi.....	82	18	65	17	48	57	15	42	250.5	66.7	192.8
Missouri.....	182	49	133	29	103	106	25	81	249.7	59.9	189.9
Montana.....	33	8	25	8	17	21	7	14	314.1	99.1	215.0
Nebraska.....	76	18	58	14	44	46	11	34	314.1	77.4	236.8
Nevada.....	17	7	10	3	8	9	2	7	340.9	83.9	257.0
New Hampshire.....	27	4	23	7	16	16	6	10	273.0	102.5	170.5
New Jersey.....	219	50	169	32	138	149	29	120	265.4	51.4	213.9
New Mexico.....	51	21	29	10	19	25	9	16	298.1	103.7	194.4
New York.....	800	189	611	108	503	557	106	451	356.4	66.7	283.7
North Carolina.....	153	30	123	90	32	109	81	27	241.5	180.4	61.1
North Dakota.....	40	6	34	6	27	18	5	13	280.8	78.8	202.0
Ohio.....	384	95	289	67	233	239	49	190	259.7	53.6	206.3
Oklahoma.....	125	42	88	27	56	68	20	49	300.7	87.7	213.0
Oregon.....	86	19	66	22	45	57	19	38	320.9	105.2	215.7
Pennsylvania.....	420	136	284	73	211	251	70	181	227.4	63.7	163.7
Rhode Island.....	38	13	25	9	16	22	8	14	256.9	89.8	167.2
South Carolina.....	90	24	67	18	48	61	17	44	255.4	71.5	188.8
South Dakota.....	41	9	32	7	26	21	5	15	295.9	78.0	217.9
Tennessee.....	141	39	102	23	70	91	21	71	264.0	60.1	208.9
Texas.....	392	120	272	54	218	241	45	196	264.1	49.7	214.4
Utah.....	57	26	31	10	21	24	7	17	282.9	84.1	198.7
Vermont.....	18	4	15	5	10	10	4	6	267.5	107.4	160.1
Virginia.....	176	3 ³ 68	108	35	74	97	32	65	254.9	84.1	170.9
Washington.....	161	54	107	29	78	88	23	65	324.4	84.5	240.0
West Virginia.....	61	10	51	16	35	45	14	31	226.7	71.1	165.6
Wisconsin.....	162	20	142	26	116	98	19	79	253.4	50.0	208.4
Wyoming.....	20	6	14	4	19	12	3	8	368.1	105.2	262.9

¹ Federal civilian employment as of March 1957; includes employees of National Guard paid directly from Federal Treasury.² Based on estimated population as of July 1, 1957.

Data for Federal employees in District of Columbia are for Washington, D. C., metropolitan area, and include substantial numbers of employees working in suburban locations in Maryland and Virginia.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

EMPLOYMENT AND PAYROLLS

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NO. 523.—STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION, BY TYPE OF GOVERNMENT: 1957

[For April]

FUNCTION	State and local	State	LOCAL				
			Total ¹	City ¹	County ¹	School district	Town- ship ¹
EMPLOYEES (1,000)							
Total	5,608	1,358	4,249	1,539	668	1,649	214
Education, total	2,461	433	2,028	220	106	1,649	53
Public schools	2,049	60	1,989	207	98	1,631	53
Institutions of higher education	382	350	32	13	1	18	—
Other	30	24	7	—	7	—	—
Highways	475	206	269	109	114	—	41
Public welfare	110	44	66	19	46	—	2
Health	76	25	51	27	20	—	3
Hospitals	605	259	247	107	113	—	2
Police	294	28	267	215	37	—	15
Local fire protection	201	—	201	164	5	—	17
Natural resources	123	94	28	—	11	—	18
Sanitation	133	—	133	118	3	—	4
Local parks and recreation	85	—	85	65	10	—	2
Housing and community redevelopment	27	—	27	10	—	(3)	8
Employment security administration	48	48	—	—	—	—	18
State liquor stores	16	14	3	2	1	—	—
Local utilities, total	229	—	229	183	1	—	42
Water supply	98	—	98	85	1	—	9
Electric light and power	51	—	51	41	—	(3)	9
Transit	74	—	74	53	—	—	21
Gas supply	6	—	6	4	—	—	2
General control	473	84	389	179	134	—	76
Nonhighway transportation	19	5	14	9	1	—	(3)
All other	330	119	213	114	67	—	26
PAYROLLS (\$1,000,000)							
Total	1,614.5	388.4	1,226.1	461.0	169.1	519.4	36.7
Education, total	757.8	111.1	646.6	85.1	26.7	510.4	15.4
Public schools	651.7	15.7	636.0	80.9	24.8	514.9	15.4
Institutions of higher education	96.0	88.0	8.9	4.1	0.2	4.6	—
Other	9.2	7.5	1.7	—	1.7	—	—
Highways	134.2	64.7	69.4	30.7	30.3	—	7.0
Public welfare	30.7	12.9	17.8	5.9	11.6	—	0.3
Health	22.5	8.1	14.3	8.1	5.5	—	0.3
Hospitals	122.9	66.4	56.5	25.2	25.9	—	0.6
Police	97.6	9.6	88.0	73.3	11.5	—	3.2
Local fire protection	51.4	—	51.4	47.6	1.5	—	1.5
Natural resources	32.8	26.6	6.2	—	2.7	—	3.5
Sanitation	39.3	—	39.3	34.9	1.0	—	0.9
Local parks and recreation	21.7	—	21.7	16.2	2.5	—	0.4
Housing and community redevelopment	8.3	—	8.3	3.3	—	(3)	5.1
Employment security administration	16.3	16.3	—	—	—	—	—
State liquor stores	4.8	4.2	0.6	0.5	0.2	—	—
Local utilities, total	80.1	—	80.1	63.4	0.4	—	15.5
Water supply	29.5	—	29.5	25.9	0.4	—	2.6
Electric light and power	18.8	—	18.8	15.2	—	0.1	3.5
Transit	29.8	—	29.8	21.2	—	—	8.6
Gas supply	2.0	—	2.0	1.1	—	—	0.8
General control	102.8	28.1	74.7	36.4	33.5	—	4.8
Nonhighway transportation	7.0	1.5	5.4	3.1	0.4	(3)	2.0
All other	84.3	38.7	45.6	27.4	15.5	—	1.5

¹ Subject to sampling variation.² Less than 500 employees.³ Less than \$50,000.Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

No. 524.—STATE AND LOCAL GOVERNMENT EMPLOYMENT (FULL-TIME EQUIVALENT)
BY FUNCTION, BY STATES: 1957

[For April]

STATE	All func-tions	EDUCATION		High-ways	Health and hospi-tals	Police and fire	Nat- ural re- sources	Sanita-tion	Gen- eral con-trol	Utili-ties and State liquor stores	All other	
		Total	Public schools only									
		4,792,868	2,092,541	1,810,809	444,918	559,431	401,806	106,296	126,388	302,542	234,181	524,765
Total												
Ala.	81,587	41,282	35,917	10,516	7,571	4,872	2,401	1,862	3,792	2,958	6,353	
Ariz.	32,119	15,462	13,362	3,401	2,577	1,978	1,496	620	2,372	1,578	2,635	
Ark.	43,009	24,298	21,296	5,032	4,702	2,248	1,683	629	2,251	1,081	1,931	
Calif.	454,598	187,940	162,225	30,185	55,898	40,415	13,955	6,767	26,866	23,498	50,065	
Colo.	52,213	25,308	19,954	5,356	5,321	3,250	1,155	651	3,471	1,939	5,753	
Conn.	62,371	25,689	22,954	6,554	7,859	7,005	635	1,672	4,469	1,285	7,203	
Del.	11,709	5,156	4,106	1,247	1,246	889	262	355	1,013	254	1,287	
D. C.	21,750	6,080	6,080	1,009	2,815	3,949	-----	2,141	1,125	590	4,041	
Fla.	126,477	51,049	44,134	11,581	16,768	10,036	5,132	6,088	7,711	5,055	13,103	
Ga.	102,730	49,956	44,178	10,409	14,012	6,845	3,287	3,643	5,386	2,876	6,586	
Idaho	19,608	9,317	7,611	2,573	1,607	1,198	1,410	154	1,353	517	1,470	
Ill.	243,687	101,224	89,005	14,819	25,660	24,491	2,329	8,022	14,844	19,828	32,870	
Ind.	118,965	55,494	45,719	9,341	15,312	9,385	1,926	2,244	10,360	4,715	10,188	
Iowa	81,872	44,973	37,614	8,490	7,701	3,780	1,393	1,098	4,909	2,962	6,506	
Kans.	68,464	32,991	27,006	8,961	7,042	3,750	1,132	969	5,631	2,525	5,463	
Ky.	69,705	33,934	30,195	9,039	6,207	4,635	3,679	1,274	3,237	1,703	6,087	
La.	98,154	42,906	36,160	10,311	11,357	6,597	4,528	2,683	5,394	3,561	10,727	
Maine	24,690	11,077	9,617	3,971	1,909	1,667	809	176	2,030	680	2,130	
Md.	75,277	32,416	28,370	5,739	9,988	8,216	990	3,029	4,209	2,181	8,659	
Mass.	153,548	45,985	43,709	13,937	24,147	21,482	939	3,330	11,066	10,128	22,534	
Mich.	217,863	103,459	82,285	15,910	27,762	18,134	2,979	5,849	13,600	10,058	19,992	
Minn.	94,711	45,556	37,410	10,425	11,258	5,200	2,067	1,349	5,435	3,663	9,758	
Miss.	56,706	29,275	25,147	8,058	5,937	2,597	2,682	1,052	2,731	1,259	3,115	
Mo.	106,282	46,952	42,488	9,573	14,160	9,222	2,573	1,900	8,752	3,241	9,880	
Mont.	20,922	9,920	8,374	2,747	1,289	1,184	1,191	219	1,955	712	1,695	
Nebr.	45,614	20,276	17,426	4,284	4,048	2,396	1,729	382	3,372	5,267	2,960	
Nev.	9,103	3,858	2,968	1,308	1,173	860	309	113	943	135	909	
N. H.	15,616	5,776	4,817	2,998	1,704	1,256	514	133	754	584	1,897	
N. J.	149,333	58,726	54,801	11,981	20,164	18,938	1,693	4,175	11,130	2,846	19,600	
N. Mex.	24,742	12,905	10,422	2,506	1,644	1,259	941	671	1,697	727	2,302	
N. Y.	556,700	167,488	153,359	37,936	93,354	59,528	5,112	23,161	30,697	47,741	91,683	
N. C.	108,614	57,888	50,749	10,900	10,810	6,219	3,255	2,732	4,174	3,464	9,672	
N. Dak.	18,086	10,096	8,487	2,029	1,046	775	601	178	1,520	265	1,477	
Ohio	238,962	107,582	94,188	21,108	24,686	19,016	3,196	7,312	18,315	12,829	24,018	
Oklahoma	68,468	34,888	28,095	7,572	6,172	4,215	2,143	1,553	4,261	2,112	5,552	
Oreg.	56,776	26,096	22,059	6,323	4,676	3,832	2,289	423	4,508	2,488	6,141	
Pa.	251,112	107,673	99,857	27,970	25,579	23,928	3,042	6,303	20,167	9,405	27,045	
R. I.	22,147	7,671	6,642	1,980	2,568	3,004	425	722	1,725	500	3,552	
S. C.	60,527	33,050	29,360	6,226	5,546	3,415	2,217	1,584	2,912	1,046	3,531	
S. Duk.	20,772	11,202	9,552	2,643	1,179	894	670	176	1,690	869	1,449	
Tenn.	91,416	42,215	36,553	10,574	9,568	5,516	2,223	2,930	3,704	7,731	6,955	
Tex.	241,289	121,629	105,850	25,379	19,468	16,795	4,701	7,749	15,051	11,015	19,502	
Utah	24,073	12,988	10,293	2,222	2,005	1,498	637	197	1,598	960	1,968	
Vt.	10,057	4,855	3,808	1,807	619	626	435	62	516	412	735	
Va.	96,798	47,172	40,975	12,174	9,474	6,262	2,157	3,118	5,586	3,178	7,677	
Wash.	88,311	38,532	32,262	8,815	7,777	6,032	3,173	971	4,564	8,581	9,866	
W. Va.	44,795	26,664	22,839	4,887	3,352	2,517	1,206	653	2,729	1,165	2,022	
Wis.	97,879	41,976	34,942	10,949	9,337	8,520	2,188	3,191	6,173	1,937	13,608	
Wyo.	11,632	5,562	4,699	1,363	1,447	571	708	174	691	273	843	

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

No. 525.—STATE AND LOCAL GOVERNMENT EMPLOYMENT (FULL-TIME EQUIVALENT)
PER 10,000 POPULATION, BY FUNCTION, BY STATES: 1957

[For April]

STATE	All func-tions	EDUCATION		High-ways	Health and hospitals	Police and fire	Nat-ural re-sources	Sanita-tion	Gen-eral con-trol	Utilities and State liquor stores	All other
		Total	Public schools only								
Total...	281.4	122.9	106.3	26.1	32.8	23.6	6.2	7.4	17.8	13.7	30.8
Ala...	258.9	130.9	114.0	33.4	24.1	15.4	7.6	5.9	12.0	9.4	20.1
Ariz...	282.7	136.0	117.6	29.9	22.6	17.4	13.2	5.4	20.9	14.0	23.3
Ark...	248.4	137.4	120.5	28.5	25.6	12.7	9.5	3.6	12.8	6.2	11.2
Calif...	326.5	142.1	116.5	21.7	40.1	29.0	10.0	4.9	19.3	16.8	42.4
Colo...	312.1	151.3	119.3	32.0	31.8	19.5	6.9	3.9	20.7	11.0	34.4
Conn...	277.0	114.1	101.9	29.1	34.9	31.1	2.8	7.5	19.8	5.7	32.1
Del...	267.3	117.7	93.7	28.5	28.4	20.3	6.0	8.1	23.1	5.8	29.2
D. C...	261.7	73.2	73.2	12.1	33.9	47.6	—	25.8	13.5	7.1	48.7
Fla...	308.6	124.6	107.7	28.3	40.9	24.5	12.5	14.8	18.8	12.3	31.9
Gu...	272.0	132.2	116.9	27.5	37.1	18.1	8.7	9.7	14.3	7.0	17.5
Idaho...	306.4	145.6	118.9	40.2	25.1	18.7	22.2	2.4	21.1	8.0	23.1
Ill...	252.9	105.1	92.4	15.2	26.6	25.5	2.4	8.4	15.4	20.4	34.1
Ind...	262.4	122.4	100.9	20.6	33.8	20.7	4.2	5.0	22.9	10.4	22.4
Iowa...	292.5	160.7	134.4	30.3	27.5	13.5	5.0	3.9	17.5	10.6	23.3
Kans...	320.5	154.5	126.4	42.0	33.0	17.5	5.3	4.6	26.4	11.9	25.6
Ky...	229.6	111.6	99.3	29.7	20.4	15.3	12.1	4.2	10.6	5.6	20.1
La...	319.9	140.1	117.9	33.6	37.0	21.5	8.3	8.8	17.6	11.6	35.1
Maine...	261.9	117.5	102.0	42.1	20.3	17.6	8.6	1.9	21.5	9.9	22.4
Md...	260.0	112.0	98.0	19.8	34.5	28.4	3.4	10.4	14.5	7.4	29.6
Mass...	315.5	94.5	89.8	28.6	49.6	44.1	1.9	6.9	22.7	20.9	46.4
Mich...	279.2	132.6	105.5	20.4	35.6	23.2	3.8	7.5	17.5	12.8	25.6
Minn...	285.2	137.2	112.6	31.4	33.9	15.6	6.2	4.1	16.4	11.1	29.4
Miss...	259.5	134.0	115.1	36.9	27.2	11.9	12.3	4.9	12.5	5.8	14.3
Mo...	249.7	110.3	99.9	22.5	33.2	21.7	6.0	4.5	20.6	7.6	23.2
Mont...	314.1	140.0	125.7	41.2	19.5	17.7	17.9	3.3	29.4	10.7	25.5
Nebr...	314.1	139.6	120.0	29.5	34.1	16.5	11.9	2.7	23.2	36.3	20.3
Nev...	340.9	125.6	111.2	49.0	43.9	32.2	11.6	4.2	35.3	5.0	33.9
N. H...	273.0	101.0	84.2	52.4	29.8	21.9	9.0	2.4	18.2	10.2	33.2
N. J...	265.4	104.4	97.4	21.3	35.8	33.7	3.0	7.4	19.8	5.1	34.9
N. Mex...	208.1	155.5	125.6	30.2	19.8	15.2	11.3	8.0	20.4	8.7	20.0
N. Y...	350.4	105.4	96.5	23.9	58.8	37.5	3.2	14.5	19.3	30.0	57.7
N. C...	241.5	127.6	112.8	24.2	24.0	13.8	7.2	6.0	9.3	7.7	21.6
N. Dak...	280.8	156.8	131.8	31.5	16.3	12.0	10.7	2.8	23.7	4.1	23.0
Ohio...	259.7	117.0	102.4	22.9	26.9	21.6	3.5	8.0	19.9	13.9	26.2
Oklahoma...	300.7	153.2	127.3	33.3	27.1	18.6	9.4	6.9	18.7	9.2	24.5
Oreg...	320.9	147.5	124.7	35.7	26.5	21.7	12.9	2.4	25.5	14.1	34.7
Pa...	227.4	97.5	90.4	25.3	23.1	21.7	2.8	5.7	18.3	8.5	24.4
R. I...	256.9	89.0	77.1	23.0	29.8	34.8	4.9	8.4	20.0	5.8	41.1
S. C...	255.4	139.4	123.8	26.3	27.6	14.4	9.3	6.7	12.3	4.4	14.9
S. Dak...	295.9	159.6	136.1	37.6	16.8	12.7	9.5	2.5	24.1	12.4	20.7
Tenn...	204.0	121.9	105.6	30.5	27.7	15.9	6.4	8.5	10.7	22.4	20.0
Texas...	264.1	133.1	115.8	27.8	21.3	18.4	5.1	8.5	16.5	12.0	21.4
Utah...	282.9	152.6	121.0	26.1	23.6	17.6	7.5	2.3	18.8	11.3	23.1
Vt...	267.5	129.1	101.3	48.1	16.4	16.6	11.6	1.4	13.7	11.0	19.4
Va...	264.9	124.2	107.9	32.1	25.0	16.5	6.7	8.2	14.7	8.4	19.9
Wash...	324.4	141.6	118.5	32.4	28.6	22.1	11.7	3.6	16.8	31.5	36.1
W. Va...	226.7	129.9	115.6	24.7	17.0	12.8	6.1	3.3	18.8	5.9	13.3
Wis...	253.4	108.7	90.5	28.4	24.2	22.1	5.7	8.3	16.0	5.0	35.2
Wyo...	368.1	176.0	148.7	43.1	45.8	18.1	22.4	5.5	21.9	8.6	26.8

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

No. 526.—STATE AND LOCAL GOVERNMENT PAYROLLS, BY FUNCTION, BY STATES: 1957

[In thousands of dollars. For April]

STATE	All functions	EDUCATION		Highways	Health and hospitals	Police and fire	Natural resources	Sanitation	General control	Utilities and State liquor stores	All other
		Total	Public schools only								
Total	1,614,511	757,752	651,701	134,166	145,406	149,071	32,810	39,307	102,758	84,939	168,302
Ala.	21,581	11,788	10,280	2,271	1,447	1,446	637	365	1,034	808	1,785
Ariz.	6,563	6,129	5,286	1,219	600	689	535	172	774	600	846
Ark.	9,908	5,471	4,500	1,126	818	603	381	133	634	272	471
Calif.	193,745	88,413	73,080	13,263	17,561	18,457	5,704	2,467	13,827	10,638	23,416
Colo.	16,685	8,476	6,611	1,734	1,368	1,169	370	211	975	623	1,760
Conn.	23,377	10,899	9,784	2,124	2,587	2,611	228	533	1,523	472	2,451
Del.	3,798	1,978	1,682	320	306	302	90	73	266	82	381
D. C.	8,567	2,596	2,596	361	953	1,791	—	669	495	209	1,493
Fla.	36,232	16,476	14,327	2,832	3,554	3,143	1,202	1,393	2,619	1,535	9,391
Ga.	25,222	12,630	10,999	2,310	2,748	1,936	752	750	1,716	672	1,708
Idaho	5,708	2,772	2,224	859	380	375	414	42	345	136	386
Ill.	91,888	41,348	36,320	5,755	6,859	9,593	763	3,414	5,122	8,244	10,790
Ind.	30,504	22,043	18,449	2,697	3,410	3,103	651	646	2,616	1,629	2,710
Iowa	23,305	13,110	10,475	2,585	1,581	1,219	471	343	1,466	868	1,714
Kansas	19,918	10,641	8,878	2,466	1,549	1,140	316	227	1,344	796	1,438
Ky.	18,578	9,772	8,440	2,270	1,295	1,351	596	316	899	440	1,638
La.	29,028	15,451	13,236	2,472	2,252	2,011	1,255	588	1,699	940	3,261
Maine	6,468	2,918	2,453	966	442	501	250	42	514	309	532
Md.	25,674	12,621	10,868	1,712	2,579	2,753	302	882	1,348	652	2,825
Mass.	51,551	16,942	16,056	4,376	6,527	7,727	288	997	3,754	3,804	7,136
Mich.	83,841	42,061	34,078	5,879	8,703	7,327	1,152	2,132	5,489	3,980	7,120
Minn.	32,763	17,280	13,866	3,420	3,027	1,986	525	484	1,652	1,209	3,170
Miss.	12,164	6,486	5,415	1,485	980	684	543	194	731	265	794
Mo.	31,215	14,982	13,557	2,544	3,185	3,143	767	505	2,537	963	2,590
Mont.	6,965	3,615	3,005	1,019	326	377	377	70	504	201	477
Nebr.	13,065	6,015	4,937	1,199	1,057	735	433	117	841	1,898	770
Nev.	3,342	1,352	1,164	473	327	328	120	40	327	50	324
N. H.	4,366	1,789	1,433	727	398	391	157	35	244	166	461
N. J.	55,437	25,704	23,930	3,796	5,196	7,380	694	1,324	3,985	905	6,505
N. Mex.	7,899	4,526	3,604	745	372	379	313	156	507	208	693
N. Y.	215,915	77,066	70,441	12,158	27,824	25,041	1,889	8,853	12,996	18,878	31,212
N. C.	30,010	17,150	14,631	2,802	2,243	1,833	890	526	1,100	867	2,598
N. Dak.	5,498	3,267	2,638	556	256	229	215	50	410	79	437
Ohio	80,442	38,692	33,682	6,669	6,386	7,723	1,044	2,438	5,783	4,653	7,094
Okla.	19,498	11,012	8,925	1,852	1,183	1,238	595	376	1,107	665	1,571
Oreg.	19,681	9,395	7,949	2,285	1,175	1,392	865	138	1,419	916	2,097
Pa.	82,995	39,131	36,309	8,044	6,906	8,497	958	1,989	6,026	3,052	8,393
R. I.	6,624	2,691	2,373	486	655	884	124	184	513	127	962
S. C.	13,762	7,591	6,617	1,307	1,281	897	553	270	728	252	883
S. Dak.	5,827	3,240	2,612	772	222	260	222	50	415	235	411
Tenn.	28,567	11,269	9,846	2,162	1,812	1,747	567	634	1,101	2,575	1,701
Texas	72,856	39,506	33,824	7,001	4,271	5,436	1,138	1,948	4,583	3,226	5,749
Utah	7,658	4,314	3,228	733	509	488	190	57	509	290	568
Vt.	2,900	1,378	1,055	523	168	185	156	14	149	123	209
Va.	27,589	14,069	11,954	3,269	2,338	1,960	629	722	1,620	927	2,055
Wash.	32,194	14,327	11,626	3,412	2,193	2,312	1,129	322	1,549	3,446	3,504
W. Va.	13,736	9,025	8,021	1,175	615	713	361	145	664	379	659
Wis.	35,727	16,408	13,225	3,455	2,778	3,388	751	1,223	2,118	695	4,912
Wyo.	3,776	1,945	1,584	494	334	191	220	52	202	85	255

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

PAYROLLS

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NO. 527.—STATE AND LOCAL GOVERNMENT PAYROLLS, BY LEVEL OF GOVERNMENT BY STATES: 1957

[For April]

STATE	PAYROLL, ALL EMPLOYEES					PAYROLL, FULLTIME EMPLOYEES			Average earnings during month, full-time employees	
	Amount			Percent of total		State and local	State	Local		
	Total	State	Local	State	Local					
Total.....	\$1,000 1,614,511	\$1,900 388,375	\$1,000 1,226,136	Per- cent 24.1	Per- cent 75.9	\$1,000 1,543,793	\$1,000 369,859	\$1,000 1,173,934	Dol. 336	
Alabama.....	21,581	5,425	16,156	25.1	74.9	20,904	5,138	15,766	264	
Arizona.....	11,563	2,770	8,793	24.0	76.0	11,215	2,624	8,591	360	
Arkansas.....	9,908	3,194	6,714	32.2	67.8	9,512	3,050	6,463	225	
California.....	193,745	41,151	152,594	21.2	78.8	181,519	37,714	143,805	419	
Colorado.....	16,685	4,521	12,164	27.1	72.9	15,776	4,163	11,613	319	
Connecticut.....	23,377	7,118	16,259	30.4	69.6	22,730	7,110	15,620	375	
Delaware.....	3,798	1,993	1,805	52.5	47.5	3,701	1,941	1,760	324	
Dist. of Columbia.....	8,567		8,567		100.0	8,394		8,394	394	
Florida.....	36,232	8,444	27,788	23.3	76.7	35,265	8,236	27,029	286	
Georgia.....	25,222	5,833	19,389	23.0	77.0	24,617	5,707	18,911	245	
Idaho.....	5,708	1,859	3,849	32.6	67.4	5,284	1,676	3,609	202	
Illinois.....	91,888	16,313	75,574	17.8	82.2	88,114	15,025	73,088	378	
Indiana.....	39,504	9,042	30,462	22.9	77.1	37,404	8,204	29,200	334	
Iowa.....	23,305	6,336	16,969	27.2	72.8	22,055	5,828	16,227	344	
Kansas.....	19,918	5,264	14,654	26.4	73.6	18,687	4,942	13,745	291	
Kentucky.....	18,578	5,611	12,966	30.2	69.8	17,978	5,443	12,535	266	
Louisiana.....	29,928	9,683	20,245	32.4	67.6	29,076	9,358	19,718	305	
Maine.....	6,408	2,418	4,050	37.4	62.6	6,070	2,367	3,709	263	
Maryland.....	25,074	6,846	18,828	26.7	73.3	24,612	6,422	18,190	341	
Massachusetts.....	51,551	11,401	40,150	22.1	77.9	49,650	11,146	38,510	336	
Michigan.....	83,841	19,797	64,044	23.6	76.4	80,847	10,385	61,462	385	
Minnesota.....	32,763	8,407	24,356	25.7	74.3	30,887	7,668	23,220	346	
Mississippi.....	12,104	3,455	8,700	28.4	71.6	11,651	3,282	8,368	216	
Missouri.....	31,215	6,880	24,335	22.0	78.0	29,764	6,499	23,265	293	
Montana.....	6,965	2,282	4,683	32.8	67.2	6,606	2,142	4,464	334	
Nebraska.....	13,065	3,264	9,801	25.0	75.0	12,395	3,102	9,293	287	
Nevada.....	3,342	918	2,423	27.5	72.5	3,221	878	2,343	367	
New Hampshire.....	4,306	1,648	2,718	37.8	62.2	3,977	1,495	2,482	282	
New Jersey.....	55,437	10,180	45,257	18.4	81.6	53,083	9,791	43,302	370	
New Mexico.....	7,899	2,700	5,199	34.2	65.8	7,594	2,542	5,053	320	
New York.....	215,915	37,900	177,925	17.6	82.4	207,455	37,604	169,851	387	
North Carolina.....	30,010	23,433	6,578	78.1	21.9	29,044	22,743	6,301	276	
North Dakota.....	5,498	1,660	3,837	30.2	69.8	5,140	1,555	3,584	303	
Ohio.....	80,442	15,760	64,682	19.6	80.4	76,600	15,005	61,595	337	
Oklahoma.....	19,498	5,768	13,730	29.6	70.4	18,518	5,303	13,216	285	
Oregon.....	19,681	6,366	13,316	32.3	67.7	18,616	5,966	12,650	346	
Pennsylvania.....	82,995	21,532	61,463	25.9	74.1	80,001	21,185	58,817	330	
Rhode Island.....	6,624	2,244	4,381	33.9	66.1	6,410	2,193	4,226	269	
South Carolina.....	13,762	4,212	9,550	30.6	69.4	13,414	4,099	9,316	227	
South Dakota.....	5,827	1,774	4,053	30.4	69.6	5,498	1,686	3,812	280	
Tennessee.....	23,567	5,049	18,517	21.4	78.6	22,900	4,869	18,121	258	
Texas.....	72,856	13,036	59,221	18.7	81.3	70,495	12,941	57,554	302	
Utah.....	7,058	2,505	5,153	32.7	67.3	7,060	2,220	4,841	317	
Vermont.....	2,900	1,274	1,626	43.9	56.1	2,671	1,204	1,467	200	
Virginia.....	27,589	9,317	18,272	33.8	66.2	26,649	9,017	17,633	285	
Washington.....	32,194	8,759	23,435	27.2	72.8	30,285	8,044	22,241	364	
West Virginia.....	13,736	3,814	9,922	27.8	72.2	13,275	3,610	9,664	307	
Wisconsin.....	35,727	7,334	28,393	20.5	79.5	33,497	6,611	26,886	365	
Wyoming.....	3,776	1,197	2,579	31.7	68.3	3,556	1,129	2,428	325	

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment*.

No. 528.—CITY EMPLOYMENT, BY FUNCTION AND BY POPULATION GROUP: 1956
[For October]

FUNCTION	ALL CITIES	1,000,000 OR MORE	250,000 TO 1,000,000	100,000 TO 250,000	25,000 TO 100,000	10,000 TO 25,000	5,000 TO 10,000	LESS THAN 5,000
Number of cities.....	16,778	5	36	65	376	751	1,094	14,451
Population, 1950 (1,000).....	96,106	17,404	17,429	9,479	17,669	11,485	7,582	15,056
EMPLOYEES								
Total.....	1,484,847	365,804	294,226	154,460	240,356	137,560	81,887	210,554
Common city functions.....	1,015,808	190,291	191,806	96,313	166,466	104,749	69,989	196,194
Police.....	207,477	51,817	41,362	19,464	33,613	21,410	12,533	27,278
Fire.....	161,373	24,204	28,878	16,955	29,158	16,432	11,415	34,331
Highways.....	114,442	14,038	16,779	11,093	22,080	16,440	11,903	22,109
Sanitation.....	112,313	26,756	24,558	12,653	20,141	10,917	7,084	10,434
Water supply.....	88,736	12,288	17,193	9,477	14,205	10,733	7,691	17,149
Recreation.....	64,869	13,766	17,805	8,218	13,962	6,341	2,919	2,368
General control.....	179,106	33,274	18,987	9,156	18,215	14,840	12,578	72,056
All other.....	87,492	14,148	26,944	9,297	15,102	7,636	3,896	10,469
Variable city functions.....	469,039	175,513	102,420	58,147	73,890	32,811	11,898	14,360
Education.....	207,727	55,657	47,286	37,152	44,003	15,812	4,399	3,418
Hospitals.....	102,165	41,631	25,425	8,320	14,645	8,209	1,361	2,574
Transit utility.....	52,810	43,590	7,756	292	872	300		
Electric utility.....	40,925	8,219	5,973	4,801	5,715	5,253	4,703	6,261
Health.....	26,969	7,976	7,736	3,795	3,737	1,426	878	1,421
Public welfare.....	18,431	10,254	4,053	1,686	1,766	413	116	143
Housing and redevelopment.....	9,582	6,761	891	684	791	281	131	43
Air and water transportation.....	7,097	1,425	2,273	1,044	1,534	575	126	120
Gas utility.....	3,333		1,027	373	827	542	184	380
MONTHLY PAYROLL (\$1,000)								
Total.....	450,022.9	146,656.5	102,520.1	49,768.8	74,147.7	36,781.1	17,528.9	22,619.8
Common city functions.....	283,961.7	76,702.6	66,450.9	29,374.5	49,925.3	27,723.0	14,429.6	19,346.8
Police.....	68,690.7	20,961.1	15,445.4	6,304.0	10,876.2	6,366.2	3,367.0	5,370.8
Fire.....	45,649.2	10,732.8	11,575.6	6,198.0	10,408.0	4,417.6	1,355.8	961.4
Highways.....	32,653.7	5,936.1	5,734.1	3,222.3	6,285.3	4,448.3	2,994.6	4,033.0
Sanitation.....	33,876.3	10,994.0	7,571.5	3,485.9	5,527.6	2,987.8	1,679.3	1,680.2
Water supply.....	26,477.7	5,140.4	5,970.1	2,827.3	4,529.2	3,028.4	1,874.9	3,107.4
Recreation.....	16,175.0	4,340.5	4,801.7	1,946.9	2,987.8	1,269.3	538.6	300.2
General control.....	37,326.4	13,556.0	7,064.8	3,099.5	5,349.9	3,442.3	1,910.5	2,903.4
All other.....	23,112.7	5,041.7	8,296.7	2,290.6	3,961.3	1,823.1	708.9	990.4
Variable city functions.....	166,061.2	69,953.9	36,060.2	20,394.3	24,222.4	9,058.1	3,099.3	3,278.0
Education.....	84,596.4	28,181.5	18,720.2	14,039.2	16,225.9	5,085.7	1,315.3	1,028.6
Hospitals.....	24,854.1	11,118.8	6,403.7	2,309.6	3,012.6	1,406.9	231.3	378.2
Transit utility.....	21,604.2	17,776.7	3,271.5	134.5	313.3	108.2		
Electric utility.....	14,877.4	3,295.2	2,202.7	1,853.2	2,179.7	1,740.3	1,334.3	1,642.0
Health.....	7,916.6	2,647.1	2,635.6	1,036.0	1,086.2	307.5	92.7	111.5
Public welfare.....	5,789.0	3,488.5	1,336.0	412.1	433.0	93.5	16.3	9.6
Housing and redevelopment.....	3,082.7	2,236.6	311.9	190.7	219.6	79.9	34.1	9.9
Air and water transportation.....	2,373.4	586.5	842.4	310.2	512.0	87.0	23.3	12.0
Gas utility.....	967.4		336.2	108.8	240.1	149.1	52.0	81.2
AVERAGE MONTHLY EARINGS, FULL-TIME EMPLOYEES								
Total.....	349	411	360	335	326	299	272	249
Common city functions.....	336	408	357	315	317	299	268	244
Police.....	357	405	380	337	347	332	304	267
Fire.....	381	443	401	366	360	334	294	278
Highways.....	304	433	342	291	288	278	260	239
Sanitation.....	312	411	311	276	278	273	252	212
Water supply.....	320	418	348	300	322	289	262	246
Recreation.....	288	326	305	287	255	264	224	227
General control.....	345	412	374	345	317	279	238	224
All other.....	324	390	346	283	297	298	236	222
Variable city functions.....	373	413	366	370	349	298	297	278
Education.....	444	571	429	406	397	345	327	338
Hospitals.....	250	268	253	285	218	187	183	175
Transit utility.....	409	408	422	461	362	378		
Electric utility.....	374	478	369	388	383	336	310	239
Health.....	321	342	345	279	308	273	205	194
Public welfare.....	319	341	330	249	250	254	230	413
Housing and redevelopment.....	325	331	352	287	289	323	272	275
Air and water transportation.....	347	412	380	304	341	157	255	259
Gas utility.....	295		327	292	290	278	286	245

No. 528.—CITY EMPLOYMENT, BY FUNCTION AND BY POPULATION GROUP: 1956—Con.

FUNCTION	All cities	1,000,000 or more	250,000 to 1,000,000	100,000 to 250,000	25,000 to 100,000	10,000 to 25,000	5,000 to 10,000	Less than 5,000
EMPLOYMENT (FULL-TIME EQUIVALENT) PER 10,000 POPULATION								
Total	135.1	204.9	163.4	156.7	129.3	107.5	85.2	60.9
Common city functions								
Police	88.8	107.9	106.9	98.6	89.9	80.8	71.4	53.0
Fire	20.1	29.8	23.3	19.7	17.7	16.7	14.6	13.4
Highways	12.6	13.9	10.6	17.9	16.9	11.5	6.1	2.3
Sanitation	11.2	7.9	9.6	11.7	12.3	13.9	15.2	11.2
Water supply	5.9	7.7	14.0	13.3	11.3	9.4	8.8	5.8
Recreation	8.7	7.1	9.9	9.9	8.0	6.6	4.2	2.7
General control	11.5	18.9	10.8	9.5	9.5	10.7	10.6	8.6
All other	7.5	7.4	13.7	8.5	7.5	5.3	4.0	3.0
Variable city functions								
Education	46.3	97.0	56.5	58.2	39.4	26.6	13.9	7.9
Hospitals	19.8	28.4	25.0	36.4	23.2	12.8	5.3	2.0
Transit utility	10.4	23.8	14.5	8.5	7.8	6.6	1.7	1.4
Electric utility	5.5	25.0	4.5	0.3	0.5	0.2		
Health	4.1	4.7	3.4	5.0	3.2	4.5	5.7	3.8
Public welfare	2.6	4.4	4.4	3.9	2.0	1.0	0.6	0.4
Housing and redevelopment	1.9	5.9	2.3	1.7	1.0	0.3	0.1	(1)
Air and water transportation	1.0	3.9	0.5	0.7	0.4	0.2	0.2	(1)
Gas utility	0.7	0.8	1.3	1.1	0.9	0.5	0.1	(1)
	0.3	-----	0.6	0.4	0.5	0.5	0.2	0.2

¹ Less than 0.05.Source: Department of Commerce, Bureau of the Census; annual report, *City Employment in 1956*.

No. 529.—SUMMARY OF FINANCES OF STATE-ADMINISTERED PUBLIC-EMPLOYEE RETIREMENT SYSTEMS: 1944 TO 1956

[In thousands of dollars]

ITEM	RECEIPTS				PAYMENTS				Assets, end of fiscal year	
	Total	Employee contributions	Government contributions		Earnings on investments	Total	Benefits ¹	Withdrawals ¹		
			State	Local						
1944	195,234	76,357	50,243	26,354	42,280	70,178	48,662	18,857	1,752	
1945	220,095	89,370	63,668	21,945	45,122	75,282	52,464	20,962	1,856	
1946	265,718	110,131	71,833	36,469	47,285	90,595	60,034	27,976	2,585	
1947	317,051	144,808	86,105	38,238	47,900	105,290	70,560	31,579	3,151	
1948	423,614	182,318	127,090	60,918	53,279	121,380	83,492	33,836	4,032	
1949	500,975	221,943	142,602	74,335	62,095	141,501	95,017	39,614	6,870	
1950	608,887	260,494	180,303	97,848	70,242	165,993	109,731	46,307	9,955	
1951	723,863	310,591	211,362	118,329	83,581	208,519	139,003	61,135	8,381	
1952	842,034	349,046	263,306	123,330	105,452	256,444	159,966	86,978	9,500	
1953	917,110	399,204	281,604	116,427	119,884	301,998	186,270	105,316	10,412	
1954	1,109,053	449,387	352,215	165,923	141,528	364,169	226,099	129,292	8,778	
1955	1,171,898	493,368	335,169	177,388	165,973	382,509	255,828	117,561	9,120	
1956	1,316,373	542,015	397,066	184,795	192,497	440,124	291,179	145,574	9,371	

¹ Unsegregable withdrawal data included with benefit payments.Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of State Government Finances*.